



VIA SEDAR

British Columbia Securities Commission

Alberta Securities Commission

Ontario Securities Commission

Dear Sir/Madam,

Re: Spanish Mountain Gold Ltd. (the "Issuer") - Amended Documentation

Please find attached the following amended and restated documentation in connection with the Issuer:

1. Management Information Circular with respect to the annual general meeting of shareholders of the Issuer held on September 10, 2013;
2. Management Information Circular with respect to the annual general meeting of shareholders of the Issuer held on November 25, 2014;
3. Management Information Circular with respect to the annual general meeting of shareholders of the Issuer held on December 17, 2015;
4. Management Information Circular with respect to the annual general meeting of shareholders of the Issuer held on December 15, 2016;
5. Statement of Executive Compensation for the year ended December 31, 2016;
6. Statement of Executive Compensation for the year ended December 31, 2017;
7. Statement of Executive Compensation for the year ended December 31, 2018;
8. Statement of Executive Compensation for the year ended December 31, 2019;
9. Statement of Executive Compensation for the year ended December 31, 2020;
10. Statement of Executive Compensation for the year ended December 31, 2021;
and
11. Statement of Executive Compensation for the year ended December 31, 2022.

These amended and restated documents are being filed due to updates made to the amount of compensation paid to the Issuer's former CEO, Larry Yau, and former CFO, Sharon Ng.

Please do not hesitate to contact Gary Floyd (gary.floyd@mcmillan.ca) should you have any comments or questions.

Yours truly,

(Signed) "*Peter Mah*"

Peter Mah