

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Object: Abattis Bioceuticals Corp. (“Abattis”) Interim Management’s Discussion and Analysis for the Second Quarter of 2017 for the six months period ended March 31, 2017

Dear Sirs/Mesdames:

Abattis is hereby refiling its Interim Management’s discussion and analysis (“MD&A”) for the second quarter of 2017 for the six months period ended March 31, 2017, which was originally filed on May 30, 2017. The purpose of this refiling is to correct missing quarterly results for each of the eight most recently completed quarters as required under Item 1.5 of Form 51-102F1.

Please feel free to contact the undersigned should you have any questions or comments in connection with the foregoing matter.

/s/ Rene David
Chief Financial Officer