

September 30, 2015

RE: REFILLING OF MD&A AND INTERIM FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDING JULY 31, 2015

Please accept this letter as explanation for the refilling of the interim Management Discussion and Analysis (the "MD&A") and the interim Financial Statements for the interim period ending July 31, 2015.

We have added to the notes in the interim Financial Statements an unreserved statement of compliance with IAS 34 as required by National Instrument 52-107 section 3.2(1)(b)(ii).

We have also amended the MD&A to include April 2013 year end comparisons so that the MD&A will comply under the National Instrument 51-102F1.

We apologize for any confusion this may have caused.

Best Regards



Don Allan
President and CEO