



WATERFRONT
CAPITAL
CORPORATION

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September 6, 2018

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Dear Sir or Madam:

Re: June 30, 2018 MD&A filing Project #2810225; 2810224

In filing the Company's June 30, 2018 MD&A, the Other income, Operating expenses, and Net loss and comprehensive loss disclosed in the summary of quarterly results in MD&A reported the six month amounts in the June 30, 2018 column on page 8 in error. The amounts for the three categories have been corrected to now reflect the three month amounts as disclosed in the financial statements.

Should you have any questions in this regard or the amended filing, please call Valerie Samson as I will be away from the office returning on September 20, 2018.

Sincerely,

Sead Hamzagic, CPA, CGA
Chief Financial Officer