

GAR Limited
488 – 1090 West Georgia Street
Vancouver, BC V6E 3V7
Canada

July 9, 2018

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Attention: Financial Reporting Department

Dear Sirs/Mesdames:

Re: GAR Limited (the “Company”)
First Quarter Interim for Period Ended March 31, 2018

As a result of a review by the British Columbia Securities Commission, the Company is re-filing its financial statements for the first quarter ended March 31, 2018 as the Company inadvertently filed the incorrect version of the financial statements on May 30, 2018.

We confirm that the MD&A for the first quarter ended March 31, 2018 filed on May 30, 2018 under SEDAR Project Number 2781194 is accurate.

The amended interim financial statements along with new CEO and CFO certifications using Form 52-109F2, have been filed under SEDAR Project Numbers 2781198 and 2781202.

Yours truly,

GAR Limited

/s/ Kevin Ma
Kevin Ma, Chief Financial Officer