

# NETCOINS HOLDINGS INC.

488 -1090 West Georgia Street  
Vancouver, BC, V6E 3V7

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December 19, 2018

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**RE: Netcoins Holdings Inc. (the “Company”) – Refiling of Documents for Third Quarter ended September 30, 2018**

The Company has refiled the following documents:

1. Amended and restated condensed interim consolidated financial statements of the Company for the three and nine months ended September 30, 2018; and
2. Amended and restated management’s discussion and analysis for the three and nine months ended September 30, 2018.

The documents are being refiled to reflect that the Company reclassified an amount from marketing and advertising expenses to foreign exchange loss due to an erroneous entry. The only changes to the above noted financial statements and MD&A are with respect to the financial periods covered.

Yours truly,

**Netcoins Holdings Inc.**

*(Signed) Kevin Ma*

Kevin Ma  
Chief Financial Officer