

MICROCOAL TECHNOLOGIES INC.
Suite 2300 – 1066 West Hastings Street
Vancouver, British Columbia
V6E 3X2

April 21, 2015

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: MicroCoal Technologies Inc. (the "Company") – SEDAR Project #●, ●

On March 2, 2015, the Company filed its unaudited condensed consolidated interim financial statements for the sixth months ended December 31, 2014 (the "**Financials**") and related management's discussion and analysis (the "**MD&A**"). Subsequent to filing the Financials, the Company noted that it had not accurately accounted for certain financial instruments, such as convertible loans and share purchase warrants issued in a foreign currency, as well as stock options granted to certain employees and consultants.

The amended and restated Financials and MD&A and accompanying certificates are being refiled accordingly.

Yours truly,

MICROCOAL TECHNOLOGIES INC.

Per: /s/ Tom Stefan
Tom Stefan
Interim Chief Financial Officer