

AFFINITY METALS CORP.
600-890 West Pender Street
Vancouver, BC
V6C 1J9

December 22, 2017

VIA SEDAR

British Columbia Securities Commission
Alberta Securities Commission

**Re: Re-Filed Financial Statements (the “Financial Statements”) for the Financial Three Months Ended September 30, 2017
(SEDAR Project Numbers: 2704870; 2704879)**

Affinity Metals Corp. (the “**Company**”) has amended and re-filed its Financial Statements to address comments raised by the British Columbia Securities Commission. The original Financial Statements were filed on SEDAR on November 28, 2017.

The amended Financial Statements reflect an effective date of December 22, 2017 and now includes the comparative information for the Consolidated Statement of Income/Loss and Comprehensive Income/Loss, the Consolidated Statement of Cash Flow and the Statement of Shareholders Equity as required under Part 4 of NI 51-102. The notes to the Financial Statements also now include an unreserved statement of compliance with IAS 34 as required under Part 3 of National Instrument 52-107.

Forms 52-109F2R - *Certification* for the Company’s Chief Executive Officer and Chief Financial Officer have also been filed on SEDAR in support of the re-filed Financial Statements.