

ARROWSTAR RESOURCES LTD.
Suite 880 - 800 West Pender Street
Vancouver, BC, V6C 2V6

September 19, 2014

British Columbia Securities Commission
701, 650 West Georgia Street
Vancouver, British Columbia

Alberta Securities Commission
19th Floor, 10025 Jasper Ave.
Edmonton, Alberta

Dear Sirs,

Re: Arrowstar Resources Ltd.

Amended interim financial statements for the six month period ended June 30, 2014

On September 2, 2014, Arrowstar Resources Ltd. (the "**Company**") filed its interim financial statements (the "**Original Financial Statements**") for the six month period ended June 30, 2014. On September 19, 2014, the Company filed amended interim financial statements for the six month period ended June 30, 2014 (the "**Amended Financial Statements**").

Whereas the statement of cash flows contained in the Original Financial Statements were completely incorrect and taken from a prior period, the Amended Financial Statements shows the proper cash flow numbers for the period.

Yours truly,

Arrowstar Resources Ltd.

Per:

"Phillip Thomas"

Phillip Thomas
President, CEO and director