

**National Instrument 51-102  
(the "Instrument")**

**NOTICE OF CHANGE IN YEAR-END**

**1. Name of Issuer**

Muskrat Minerals Incorporated (formerly VR Interactive Corporation) (the "**Corporation**" or the "**Issuer**")

**3. Reason for change of year-end**

The Corporation seeks to change its year-end to conform with the year-end of Grand River Ironsands Incorporated, a company in which the Corporation has a significant investment.

**4. The Issuer's old financial year-end**

March 31

**5. The Issuer's new financial year-end**

June 30

**6. The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the Issuer's transition year and its new financial year and the filing deadlines prescribed under sections 4.2 and 4.4 of the Instrument for the interim and annual financial statements for the Issuer's transition year.**

**April 1, 2011 to June 30, 2012 (transition year)**


<u>Length of Period</u>		<u>End Date of Period</u>	<u>Comparative Period</u>	<u>Filing Deadline</u>
Interim financials ( <i>fourth quarter</i> )	Three months	March 31, 2012	March 31, 2011	May 30, 2012
Audited Annual Financial Statements	Fifteen Months	June 30, 2012	March 31, 2011	October 28, 2012

**July 1, 2012 to June 30, 2013 (new financial year)**

<u>Length of Period</u>		<u>End Date of Period</u>	<u>Comparative Period</u>	<u>Filing Deadline</u>
Interim financials ( <i>First Quarter</i> ):	Three months	September 30, 2012	June 30, 2011	November 29, 2012
Interim financials ( <i>Second Quarter</i> ):	Six months	December 31, 2012	September 30, 2011	March 1, 2013
Interim financials ( <i>Third Quarter</i> ):	Nine months	March 31, 2013	December 31, 2011	May 30, 2013
Audited Annual Financial Statements:	Twelve months	June 30, 2013	March 31, 2012 and June 30, 2012 Balance Sheet	October 28, 2013

DATED at Halifax, Nova Scotia, this 28<sup>th</sup> day of May, 2012.

**MUSKRAT MINERALS INCORPORATED**

Per:   
Name: Lorne S. MacFarlane  
Secretary and Chief Financial Officer