



December 31, 2018

To the shareholders of Bird River Resources Inc.:

Today, the Company refiled its October 31, 2018 unaudited interim financial statements due to a discrepancy in Note 4 - Property and Equipment. The amounts in the line "Transferred from Exploration and Evaluation" were left blank and should have been \$5,940,927; as a result the total did not add to the correct amount as shown on the balance sheet of \$8,647,630. No other substantive changes were made.

On behalf of the Board of Directors,
BIRD RIVER RESOURCES INC.

(signed) John V. Tokarsky

Per: John V. Tokarsky
Chief Financial Officer