



Reply to the Attention of: Maxime Lemieux
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Our File No.: 277941
Date: April 15, 2021

VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs/Mesdames,

**Re: Brunswick Resources Inc. (the "Corporation")
Interim Financial Statements filed under SEDAR Project No. 03145155
MD&A filed under SEDAR project No. 03145170**

This cover letter accompanies the filing of the Interim Financial Statements and the MD&A thereto of the Corporation for the period ended September 30, 2020 due to the following adjustments made regarding the information contained in the Interim Financial Statement and MD&A previously filed.

- Writeoff of receivable trades from related company.
- Cutoff adjustments of professional fees in current period.
- Cutoff adjustments of professional fees in comparative figures.
- Change in accounting policy with retrospective treatment in accordance with IFRS 6.
- Adjustment of the provision for penalties according to XII.6 tax return.

Should you have any questions regarding the foregoing, please do not hesitate to contact the undersigned.

Yours truly,

"Maxime Lemieux"

Maxime Lemieux
Legal Counsel