

WESTCOT VENTURES CORP.

Suite 1080, 789 West Pender Street
Vancouver, British Columbia V6C 1H2

June 13, 2018

British Columbia Securities Commission
P.O Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2

Dear Sir or Madam:

**Re: Westcot Ventures Corp. (the "Company")
Annual Management's Discussion and Analysis
Financial Year Ended January 31, 2018**

The Company has refiled its annual Management's Discussion and Analysis for the financial year ended January 31, 2018, to include selected annual information for each of the three most recently completed financial years.

In addition, new Chief Executive Officer and Chief Financial Officer certificates accompany the filing of this amended and restated Management's Discussion and Analysis.

Yours truly,

WESTCOT VENTURES CORP.

/s/ Michael Young

Michael Young
Interim Chief Executive Officer