



Reply to the Attention of Gwun Yee
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Email Address gwun.yee@mcmillan.ca
Our File No. 58397-0024
Date August 9, 2012

VIA SEDAR

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

Attention: Financial Reporting Department

Dear Sir/Madam:

**Re: Hillcrest Resources Ltd.
Annual Financial Statements
SEDAR Project #1898767**

As a result of a review by the British Columbia Securities Commission, the Company has amended and is now re-filing the Annual Financial Statements for the year ended December 31, 2011.

Yours truly,

“Gwun Yee”

Gwun Yee

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Encls.