



SHAMROCK ENTERPRISES INC.

VIA SEDAR

May 8, 2014

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Madams/Sirs:

**Re: Refined Interim Financial Statements and Management's Discussion
and Analysis for period ended February 28, 2014**

The Company is refiling the above-noted interim financial statements and management's discussion and analysis to correct certain share capital numbers contained therein.

Yours truly,

SHAMROCK ENTERPRISES INC.

Per:

"Dianne Szigety"
Corporate Secretary