

**FTC CARDS INC.**  
2000 - 1066 West Hastings Street  
Vancouver, British Columbia  
V6E 3X2

May 9, 2016

**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission

Attention: Financial Reporting Department

Dear Sirs/Mesdames:

**Re: FTC Cards Inc. (the “Company”)**

As a result of a review by the British Columbia Securities Commission, the Company is re-filing its audited annual financial statements for the fiscal year ended December 31, 2015 to include an amended Auditor’s Report. The amended Auditor’s Report now clarifies that the auditors reviewed the balance sheet (and related financial statements) as of December 31, 2015 and 2014. The previous report had just made a reference to December 31, 2015.

The financial statements along with new certificates of annual filings required under National Instrument 52-109 – Certification of Disclosure in Issuers’ Annual and Interim Filings, have been filed under SEDAR Project Numbers 2471790 and 2471793.

Yours truly,

**FTC CARDS INC.**

“Ross Wilmot”  
Ross Wilmot, Director