

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Object: EGF Theramed Health Corp. (“EGF”) – Refiling of Interim Management’s Discussion and Analysis for the third Quarter of 2020 for the nine months period ended March 31, 2020

Dear Sirs/Mesdames:

EGF is hereby refiling its Interim Management’s Discussion and Analysis for the third quarter of 2020 for the nine months period ended March 31, 2020 (the “Amended MD&A”), which were originally filed on June 1, 2020. The purpose of this refiling is to correct typographical errors, include additional disclosure requested by the British Columbia Securities Commission (“BCSC”), and be better in compliance with National Instrument 51-102 – Continuous Disclosure Obligations.

The Amended MD&A was prepared following a continuous disclosure review by the BCSC of EGF’s disclosure record. The Amended MD&A was filed to address comments received from BCSC staff and in order to improve EGF’s disclosure. In particular, among other changes, the Amended MD&A have been revised:

- provide additional information on its overall performance and business development
- clarify and provide additional disclosure regarding EGF’s closed and terminated acquisitions and transactions, property, plant and equipment status, and mobile application status
- clarify and provide additional disclosure regarding the results of operations, annual results, and quarterly results
- clarify related party transactions
- provide additional information on its financial and capital risk management

Please feel free to contact the undersigned should you have any questions or comments in connection with the foregoing matter.

/s/ Jatinder Dhaliwal
Chief Executive Officer