



October 25, 2021

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

Dear Sirs and Mesdames:

**Re: Valorem Resources Inc. (the "Issuer")
Filing of Amended and Restated MD&A For the Year-Ended April 30, 2021
Project #: 03274350**

As a result of a continuous disclosure review conducted by staff of the British Columbia Securities Commission, the Issuer is filing an amended annual management discussion and analysis ("MD&A") for the year ended April 30, 2021 (the "Revised MD&A"). The previously filed MD&A for the year ended April 30, 2021 was originally filed by the Company on SEDAR on August 30, 2021 under project #: 03274360. The Revised MD&A replaces and supersedes the previously filed version. The revisions relate only to the MD&A and no changes were made to the financial statements for the relevant period.

The Revised MD&A provides, among other things, more prominent disclosure of the rationale for the acquisition of 1267818 B.C. Ltd. ("1267818"), the acquisition of which was previously announced on February 12, 2021; and the accounting treatment for the acquisition of 1267818.

Yours truly,

VALOREM RESOURCES INC.

Per: "Tony Louie"
Tony Louie
Chief Executive Officer