

**Project One Resources Ltd
#1710, 1177 West Hastings Street
Vancouver, BC, V6E 2L3**

January 28, 2020

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

Attention: Min Huang, Financial and Insider Reporting

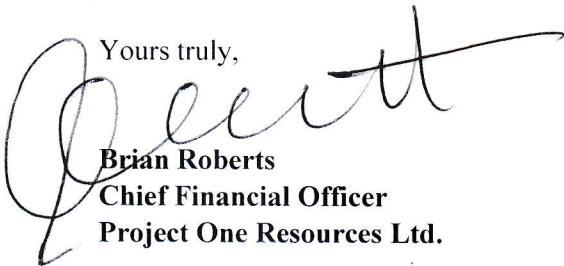
**Re: SEDAR Filing, Project #3009684, 3009686
Amended Financial Reporting for the interim period ended November 30, 2019
Project One Resources Ltd.**

Dear Ms Huang;

Our Management Discussion and Analysis filing undertaken on January 24, 2020 did not include the Financial Position as at the end of our immediately preceding financial year at August 31, 2019. This section is added in our amended filing. In addition we corrected our financial balance sheet to correctly allocate our entry for "warrants reserve" to the equity section of the balance sheet. The revised and amended financial statements have now been refiled.

As required, we also filed new certification Forms 52-109F2R for the Company's CEO and CFO.

Yours truly,

A handwritten signature in black ink, appearing to read "B. Roberts", is written over the typed name and title.

**Brian Roberts
Chief Financial Officer
Project One Resources Ltd.**