



May 19, 2022

**British Columbia Securities Commission
Ontario Securities Commission**

Dear Sirs:

Re: Consolidated Financial Statements and MD&A for the nine months ended January 31, 2022

The interim financial statements and the MD&A are being re-filed and the Form 52-109F2R – *Certification of Refiled Interim Filings* is being filed, pursuant to NI 52-109. These financial statements and MD&A have been refiled to remove the notice of no auditor review of interim financial statements. Additionally, please be advised that a number of non-material changes were made to the Condensed Interim Consolidated Statement of Financial Position as at January 31, 2022; and the Condensed Interim Consolidated Statements of Operations and Comprehensive Loss, the Condensed Interim Consolidated Statements of Cash Flows and the Condensed Interim Consolidated Statement of Changes in Equity (Deficiency) for the nine month period ended January 31, 2022 and the Notes to the Condensed Interim Consolidated Financial Statements.

Sincerely,

(sgd) "Gary Arca"

Gary Arca, Chief Financial Officer