

Cover Letter to Filing Form 45-106F1 Report of Exempt Distribution

We would ask that you please consider waiving any late fees due in connection with this offering. Due to miscommunication between the Company and legal counsel, the Company thought that the issuer was a private issuer at the time of this offering and that no F1 was required to be filed. It was the intention of the parties that the private issuer restrictions found in private issuer articles would be removed from the company's articles after the completion of the issuance of these shares. However, due to the aforementioned miscommunication, the company's articles did not have the private company restrictions at the time of the completion of this offering. If the articles had the private company restrictions as intended, then this offering would not have been required to be reported and no fees would have been payable.