



September 27, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs / Madams:

**Re: Refiled Annual Audited Financial Statements for the Year Ended May 31, 2021**

---

The May 31, 2021 annual audited financial statements are being refiled as “unaudited” has been removed from the statements of operations, the statements of changes in equity and the statements of cash flows.

Thank you.

Yours truly,

*“Jagdip Singh Bal”*

\_\_\_\_\_  
Jagdip Singh Bal,  
Chief Executive Officer