



October 19, 2017

British Columbia Securities Commission

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

Attention: Financial Reporting

Dear Sir/Madam:

Re: **Imagination Park Entertainment Inc.**

Please find enclosed the following documents which are being filed in connection with your continuous disclosure review.

1. Amended and Restated Management's Discussion and Analysis for the interim period ended May 31, 2017. The original Management's Discussion and Analysis for this period was filed on July 31, 2017 under SEDAR project #2654923;
2. Amended and Restated Interim Financial Statements for the interim period ended May 31, 2017. The original Interim Financial Statements for this period was filed on July 31, 2017 under SEDAR project #2654917;
3. Form 52-1092Rs - Certification of interim filings - CEO for the interim period ended May 31, 2017. The original Form 52-109FV2 for this period was filed on July 31, 2017 under SEDAR project #2654929; and
4. Form 52-1092Rs - Certification of interim filings - CFO for the interim period ended May 31, 2017. The original Form 52-109FV2 for this period was filed on July 31, 2017 under SEDAR project #2654929.

We trust the enclosed are satisfactory however please do not hesitate to contact the writer should you have any questions.

Yours truly,

"Alen Paul Silverstieen"

Alen Paul Silverstieen
President & CEO, Imagination Park Entertainment Inc.