



NASS VALLEY GATEWAY Ltd.

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July 23, 2018

British Columbia Securities Commission
Ontario Securities Commission

Re: Interim Financial Statements for the First Quarter Ended March 31, 2018

Dear Sir/Madame:

In connection with the filing of a Listing Statement 2A due to a proposed reverse take-over, the interim financial statements for the first quarter ended March 31, 2018 needed to be reviewed by the Company's auditors before consolidated pro-forma financial statements with the Target Company could be prepared.

The financial statements ended March 31, 2018 have now been reviewed by the Company's auditors and the "Notice of No Auditor's Review of Interim Financial Statements" has been removed. We are re-filing the same as well as the interim Certificates as of this date, July 20, 2018.


Yours truly,

NASS VALLEY GATEWAY LTD.

"Vera Kaiser"

Assistant to the CFO



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