



NASS VALLEY GATEWAY Ltd.

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August 8, 2018

British Columbia Securities Commission
Ontario Securities Commission

Re: Certifications for Reviewed 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.

On July 23, 2018 we refiled the Interim Financial Statements and Form 52-109FV2 for both the CEO and CFO instead of the required Form 52-109F2R.

Form 52-109F2R for the CEO and CFO are being filed today.


Yours truly,

NASS VALLEY GATEWAY LTD.

"Vera Kaiser"

Assistant to the CFO



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