

EARTHWORKS INDUSTRIES INC.
615 – 800 West Pender Street
Vancouver, BC V6C 2V6

August 15, 2018

British Columbia Securities Commission
701 West Georgia Street
Vancouver, BC V7Y 1L2

Dear Sirs:

Re: Amended MD&A EARTHWORKS INDUSTRIES INC. (the “Company”)

This letter is to accompany the refiling of the Form 52-109FV2 of David Russell, the Chief Financial Officer of the Company – which was originally filed together with the Company’s interim MD&A for the interim period ended May 31, 2018. When the filing was done on July 30, 2018 the Chief Financial Officer’s Certification had some wording errors in it. A corrected currently dated Form 52-109FV2 of David Russell, as the Chief Financial Officer of the Company, is filed herewith.

Yours truly,

EARTHWORKS INDUSTRIES INC.

Per:

“Carl Jonsson, Secretary”

CRJ:sb.