

August 28, 2018

Re: Cielo Waste Solutions Corp. (the "Corporation") – Refiling of Management's Discussion & Analysis for the Years Ended April 30, 2017 and 2018

The Corporation has refiled its management's discussion and analysis for the years ended April 30, 2017 and 2018 (the "MD&A") in order to include the section entitled "Selected Annual Information", which was inadvertently omitted from the original MD&A.

We trust the foregoing is in order.

Sincerely,

"Don Allan"

Don Allan, President and CEO