



# NERLAND LINDSEY

File No.: **44-29292**

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## **Alberta Securities Commission**

To whom it may concern:

**Re: CE Brands Inc. – SEDAR Project No. 03254790 – Refiling Documents**

This letter is being filed at the request of the Ontario Securities Commission in regards to refiling the OSC Form 13-502F1 that was previously filed July 29, 2021.

Yours truly,

**NERLAND LINDSEY LLP**

Rylee White  
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