

**COMET INDUSTRIES LTD.**  
**1610-1177 West Hastings Street**  
**Vancouver, BC V6E 2K3**

August 10, 2018

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

Dear Sirs:

**Re: Amended MD&A**

This letter is to accompany the refiling of the Company's amended Management Discussion and Analysis for the Company's 1<sup>st</sup> Quarterly period ending April 30, 2018, dated June 18, 2018. When the original MD&A was filed on SEDAR we inadvertently filed a copy which had some blank spaces. The MD&A has now been amended to fill in those spaces and is filed herewith.

Yours truly,

**COMENT INDUSTRIES LTD.**

Per:

*"Carl Jonsson, Secretary"*