



March 22, 2018

VIA EMAIL

British Columbia Securities Commission
PO Box 10142 Pacific Centre
701 West Georgia Street,
Vancouver, B.C.
V7Y 1L2

Attention: Financial Reporting

Dear Sirs/Madames:

Re: Elcora Advanced Materials Inc. (the "Company")
Refiling of Material Change Report – Change in Auditors

The Company inadvertently filed the incorrect version of a Material Change Report regarding a change of auditors. Due to a clerical error, the report stated the incorrect auditor information. The correct version with the correct auditors has been filed under the same project number.

If you have any questions or require anything further, please do not hesitate to contact the undersigned.

Yours truly,

ELCORA ADVANCED MATERIALS

Signed: *"Theo van der Linde"*

Theo van der Linde
Director & Chief Financial Officer