

**DELIVERED VIA SEDAR**

June 29, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Financial Services Regulation Division Department of Government Services and Lands,  
Government of Newfoundland and Labrador  
Superintendent of Securities, Government of Prince Edward Island

Dear Sirs:

**Re: Bengal Energy Ltd. (the "Corporation")**

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Please be advised that we have refiled the Corporation's consolidated annual financial statements for the years ended March 31, 2021 and 2020 (the "**Financial Statements**") (SEDAR Project Number 3240022), the corresponding management's discussion and analysis (the "**MD&A**") (SEDAR Project Number 3240020), and the annual report of the Corporation incorporating the Financial Statements (the "**Annual Report**") (SEDAR Project Number 3241109) to correct typographical errors therein.

The Financial Statements and those incorporated in the Annual Report filed on June 23, 2021, incorrectly stated that the Financial Statements were approved and authorized for issuance by the Board of Directors of Bengal on June 21, 2021. The refiled Financial Statements (and the Financial Statements incorporated in the corrected Annual Report) now provide:

"The financial statements were approved and authorized for issuance by the Board of Directors on June 17, 2021."

In addition, the MD&A (including the MD&A including in the Annual Report) was re-dated to be as at June 17, 2021.

We confirm that the only change to the Financial Statements, Annual Report and MD&A are the above corrections.

Yours truly,  
**BENGAL ENERGY LTD.**

(Signed) "*Jerrad Blanchard*"

Chief Financial Officer