



May 13, 2015

TO: Financial Reporting

RE: Hawkeye Gold & Diamond Inc. (the "Company")  
- Amended and Re-filed Financial Statements for period ended February 28, 2015 -

The Company is re-filing amended Financial Statements for its third quarter ended February 28, 2015 due to Note 2 - Statement of Compliance - to the Notes to Consolidated Financial Statements required wording amendments to comply with IAS 34 as required by National Instrument 52-107 sec. 3.2(1)(b)(ii).

This deficiency has been fixed.

Thank you.

Yours truly,

**HAWKEYE Gold & Diamond Inc.**

Per:

"Greg Neeld"

President & CEO