

June 6, 2016

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Re: Refiling of Annual MD&A

The MD&A for the fiscal year ended December 31, 2015 of Smartcool Systems Inc. and filed on SEDAR on June 2, 2016, was dated as of a date earlier than the date of the auditor's report on the Company's annual financial statements for the year ended December 31, 2015. Therefore the MD&A did not comply with Item 1.1 of Form F51-102F1. Under cover of this letter, Smartcool Systems Inc. is refiling its annual MD&A for the year ended December 31, 2015, with an effective date of June 6, 2016, in order to correct this deficiency.

Smartcool Systems Inc.



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