

APHELION CAPITAL CORP.

April 5, 2021

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Aphelion Capital Corp. – Annual for the period ended December 31, 2020

We are refiling the following documents for the year ended December 31, 2020:

- (a) Annual Financial Statements for the year ended December 31, 2020 to include the signed and dated auditor's report.
- (b) The Form 52-109F1R Certification of refiled annual filings have been filed with the standard wording modified.

Yours truly,

APHELION CAPITAL CORP..

"Seth Kay"

Seth Kay
Chief Executive Officer