

ANDREW PELLER  
— LIMITED —

697 SOUTH SERVICE ROAD, GRIMSBY, ONTARIO L3M 4E8 (905) 643-4131

September 26, 2013

**FILED VIA SEDAR**

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Autorité des marchés financiers  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Prince Edward Island Superintendent of Securities  
Newfoundland and Labrador Superintendent of Securities  
Northwest Territories Superintendent of Securities  
Nunavut Superintendent of Securities  
Yukon Superintendent of Securities

Dear Sirs and Mesdames:

Andrew Peller Limited (the “Issuer”)  
SEDAR Project Nos. 02078923 and 02095512

We are re-filing the Issuer’s annual consolidated financial statements for the year ended March 31, 2013, which is to supersede the version that was filed on June 26, 2013 (SEDAR Project No. 02078923).

We are also re-filing the Issuer’s annual report for the year ended March 31, 2013, which is to supersede the version that was filed on August 13, 2013 (SEDAR Project No. 02095512).

The Issuer is making these filings because the year-end financial statements contained formula discrepancies affecting certain totals in the Consolidated Statement of Changes in Equity, note 5, and note 14.

No material changes have occurred to the consolidated financial statements.

Yours truly,

***“Peter B. Patchet”***

Chief Financial Officer and Executive Vice President, Human Resources

Attachment