



**Hammond Manufacturing Company Limited**

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April 13, 2011

**Subject: Amended Third Quarter 2010 Interim Financial Statements**

On November 12, 2010, Hammond Manufacturing Company Limited filed its Interim Financial Statements under SEDAR Project Number 01659141, Submission 1.

On December 8, 2010 the Balance Sheet, that was found on page 2 (now on page 3) of the Interim Financial Statements was found to be incorrectly titled and has been amended accordingly. This amended Interim Financial Statements was filed under Submission 2 of SEDAR Project Number 1659141.2.

It has been identified that under subsection 4.3(3) of NI 51-102 Continuous Disclosure Obligations that the Company's interim financial statements should have been accompanied by a notice indicating the financial statements have not been reviewed by its auditor. A notice to this effect has been added to page 3 of the interim financial statements.

The amended Interim Financial have been re-filed under Submission 3 of SEDAR Project Number 1659141.3.

Sincerely,

Hammond Manufacturing Company Limited

Alex Stirling  
Chief Financial Officer & Corporate Secretary