



November 20, 2012

**VIA SEDAR**

British Columbia Securities Commission  
12th Floor  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC V7Y 1L2

Alberta Securities Commission  
4th Floor  
300 – 5th Avenue SW  
Calgary, Alberta T2P 3C4

Ontario Securities Commission  
20 Queen Street West, Suite 1903  
Toronto, ON M5H 3S8

Dear Sirs\Mesdames:

**Re: Fireswirl Technologies Inc.** (the "Company")

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We hereby advise that the Company has re-filed its interim financial report and interim management's discussion & analysis for the three and six months ended June 30, 2012 and 2011 (the "**Revised Interim Filings**"). The Revised Interim Filings are being re-filed in order to correct a calculation error in the reported amounts of foreign exchange currency adjustment appearing in the Company's consolidated Statement of Comprehensive Income.

In its originally filed interim filings for the three and six month periods ended June 30, 2012 and 2011 (the "**Original Filings**"), the Company reported a foreign exchange currency adjustment of \$11,294 and \$124,865 for the three and six month periods ended June 30, 2012, respectively. The Revised Interim Filings reflect the accurate amounts, being \$9,047 and \$(188,371) foreign exchange currency adjustment for the three and six months ended June 30, 2012, respectively. As a result of this correction, the Company's:

- net comprehensive income (loss) has been restated from \$(175,606) and \$(286,549) to \$(177,853) and \$(599,786) for the three and six months ended June 30, 2012; and
- comprehensive income (loss) attributable to common shares has been restated from \$(204,731) and \$(231,318) to \$(206,978) and \$(544,555) for the three and six months ended June 30, 2012.

The error did not affect net income (loss) reported in the Original Filings, nor did it result in a material change to the per share data reported therein.

With respect to the management's discussion and analysis for the three and six months ended June 30, 2012 and 2011, the abovementioned revisions result in the correction and discussion of the abovementioned line items appearing on pages 4, 6 and 9 thereof.

Yours truly,

**Fireswirl Technologies Inc.**

Per: /s/ Ji Yoon  
Ji Yoon  
Chief Financial Officer