



Fireswirl

Technologies Inc.

January 10, 2014

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
Suite 600, 250-5th Street SW
Calgary, Alberta T2P 0R4

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

Dear Sirs/Mesdames:

Re: Fireswirl Technologies Inc. (the "Company")
SEDAR Project # 2133629; 2133631

We hereby advise that the Company has refiled its interim financial report for the interim period ended September 30, 2013, which was originally filed on November 15, 2013, to include an unreserved statement of compliance with IAS 34 as required by National Instrument 52-107.

Yours truly,

Fireswirl Technologies Inc.

Per: "Ji Yoon"
Ji Yoon
Chief Financial Officer