



Fireswirl

Technologies Inc.

April 29, 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
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”), Project# 2198420; 2198422

We hereby advise that the Company has re-filed its annual management's discussion & analysis for the year ended December 31, 2013 and 2012 (the “**Revised Annual Filings**”). The Revised Annual Filings are being re-filed in order to correct an error in the reported amounts of Total Assets appearing in the Company's Selected Annual Financial Data.

In its originally filed annual filings for the year ended December 31, 2013 (the “**Original Filings**”), the Company reported Total Asset of \$8,711,534 year ended December 31, 2013. The Revised Annual Filings in 1.3 Selected Annual Information for each of the three most recently completed financial years reflect the accurate amounts, being \$9,173,241 Total Assets for the year ended December 31, 2013. This error was due to a last minute entry as discussed with our Auditor in the audited Financial Statements, but did not get reflected in the MD&A.

Please call me at 778-839-4581 if you have any questions.

Yours truly,

Fireswirl Technologies Inc.

Per:

Ji Yoon
Chief Financial Officer

