



Fireswirl
Technologies Inc.

May 18, 2011

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. – Audited annual financial statements (Project #01737987)

We hereby advise that on April 29, 2011, Fireswirl Technologies Inc. ("**Fireswirl**") filed a balance sheet containing an inadvertent error as part of its audited annual financial statements (the "**Financial Statements**") for the year ended December 31, 2010. The corrected version of the Financial Statements have been filed by Fireswirl on SEDAR on May 18, 2011, together with the requisite chief executive officer and chief financial officer certifications.

Yours truly,

Fireswirl Technologies Inc.

Per: "Tony Lau"
Tony Lau
Chief Executive Officer