

**Reporting Issuer Name** Fireswirl Technologies Inc.

**End date of last completed fiscal year** 31-Dec-14

**End date of reference fiscal year:** 31-Dec-11

**(A reporting issuer's reference fiscal year is the reporting issuer's last fiscal year ending before May 1, 2012, provided that it was a reporting issuer at the end of that fiscal year and, if it became a reporting issuer in that year as a consequence of a prospectus receipt, all or substantially all of its securities were listed or quoted on a marketplace at the end of that fiscal year. In any other case, it is the reporting issuer's last completed fiscal year.)**

**Market value of listed or quoted securities:**

Total number of securities of a class or series outstanding as at the end of the issuer's reference fiscal year (i) 44,641,285

Simple average of the closing price of that class or series as of the last trading day of each month in the reference fiscal year, computed with reference to clauses 2.7(1)(a)(ii)(A) and (B) and subsection 2.7(2) of the Rule (ii) 0.1775

Market value of class or series (i) x (ii) 7,923,828 (A)

(Repeat the above calculation for each other class or series of securities of the reporting issuer that was listed or quoted on a marketplace in Canada or the United States of America at the end of the last reference fiscal year) 0 (B)

Market value of other securities not valued at the end of any trading day in a month: (See paragraph 2.7(1)(b) of the Rule) (Provide details of how value was determined) 0 (C)

(Repeat for each other class or series of securities to which paragraph 2.7(1)(b) of the Rule applies) 0 (D)

**Capitalization for the reference fiscal year** (A) + (B) + (C) + (D) = 7,923,828  
(Add market value of all classes and series of securities)

**Participation Fee (determined without reference to subsections 2.2(3.1) of the Rule)** (iii) 890.00 (under 10 million)  
(From Appendix A of the Rule, select the participation fee beside the capitalization calculated above)

Did the issuer become a reporting issuer in the previous fiscal year as a result of a prospectus receipt? If no, participation fee equals (iii) amount above. (iii)

If yes, prorate (iii) amount as calculated in subsection 2.2(3.1) of the Rule to determine participation fee. (iv)

Late Fee, if applicable  
(As determined under section 2.5 of the Rule)