

October 23, 2013

Collins Barrow Toronto LLP
Chartered Accountants
11 King Street W., Suite 700, Box 27
Toronto, ON M5H 4C7

I. Vellmer Inc.
Chartered Accountant
721 – 602 West Hastings Street
Vancouver, BC V6B 1P2

Dear Sirs/Mesdames:

**RE: Notice of Change of Auditors dated effective October 15, 2013
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
(the "Instrument") of the Canadian Securities Administrators**

The Company hereby provides notice pursuant to the Instrument of a change of auditor by NanoStruck Technologies Inc. (formerly Blue Gold Water Technologies Ltd.) (the "Company") from I. Vellmer Inc. to Collins Barrow Toronto LLP.

The Company confirms that:

(a) The Company has decided to change its auditor from I. Vellmer Inc. (the "Former Auditors") to Collins Barrow Toronto LLP (the "Successor Auditors"). Consequently, the Company asked I. Vellmer Inc. to resign and I. Vellmer Inc. submitted its resignation effective October 15, 2013. Collins Barrow Toronto LLP has agreed to its appointment as the Company's new auditors.

At the next Annual General Meeting, the shareholders of the Company will be asked to approve the appointment of the firm Collins Barrow Toronto LLP as Successor Auditors.

(b) There were no reservations contained in the Former Auditors' Reports for either of the Company's two most recently completed fiscal years nor for any period subsequent thereto for which an audit report was issued, preceding the date of this notice.

(c) The Company's Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of Collins Barrow Toronto LLP, as Successor Auditors.

(d) In the opinion of the Company, no "reportable events", as that term is defined in the Instrument have occurred prior to the date of this notice.

The Company requests that each of I. Vellmer Inc. and Collins Barrow Toronto LLP provide the Company with a letter, in digital format, addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Thank you for your co-operation.

Yours truly,

NANOSTRUCK TECHNOLOGIES INC.

Per:



Bundeep Singh Rangar,
Chairman and CEO