

I. Vellmer Inc.

Chartered Accountant*

Ihpaili Vellmer, C.P.A., C.A.
721 – 602 W. Hastings Street
Vancouver, B.C., V6B 1P2

Tel: 604-687-3773

Fax: 604-687-3778

E-mail: vellmer@i-vellmer.ca

*denotes an incorporated professional

October 25, 2013

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian National Stock Exchange

Dear Sirs:

RE: NanoStruck Technologies Inc. - Change of Auditors

I have been provided with and read the Notice of Change of Auditor dated October 23, 2013 (the "Notice") with respect to my resignation as auditor of NanoStruck Technologies Inc. (formerly Blue Gold Water Technologies Ltd.) (the "Company") provided as required under National Instrument 51-102 (the "Instrument"). Pursuant to section 4.11, paragraph (5)(a)(ii)(B) of the Instrument, I confirm my agreement with the information contained in such Notice. This confirmation is based on my knowledge of the information at this date.

I understand that the Notice of Change of Auditor, together with this letter and a similar letter from Collins Barrow Toronto LLP will be provided to the Company's registered shareholders with the meeting materials relating to the Company's next annual general meeting of shareholders.

Yours truly,

I. VELLMER INC.

I. Vellmer Inc.