

October 24, 2013

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

Dear Sirs:

**RE: NanoStruck Technologies Inc. - Change of Auditors**

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As required by Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated October 23, 2013 (the "Notice") for the above company and have the following comments:

With exception to the last sentence of paragraph (a) and paragraph (c) of the Notice, with which we agree, we have no basis on which to agree or disagree with the statements made in paragraphs (a), (b) or (d) of the Notice.

We understand that the Notice of Change of Auditor, together with this letter and a similar letter from I. Vellmer Inc., the resigning auditors, 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,

**COLLINS BARROW TORONTO LLP**



Stephen J. McCourt, CA  
Partner