

March 10, 2014

Party # 215389
Project # 2158529; 2158539

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Dear Sir/Madam:

**RE: NanoStruck Technologies Inc. (the “Company”) – Annual for period ended
September 30, 2013**

The Company has amended and refiled its Management’s Discussion and Analysis (“MD&A”) for the Company for the financial year ended September 30, 2013. The MD&A is dated January 28, 2014 and was prepared as of January 28, 2014 to respond to a written request from the BCSC to do the following:

- Provide a further explanation on bad debt included in the MD&A, which is found on page 6, paragraph c; and,
- Provide a Summary of Quarterly Results, as required under National Instrument 51-102 F1, which is also found on page 6, under the heading “Summary of Quarterly results”.

This MD&A should be read in conjunction with the Company’s audited financial statements for the year ended September 30, 2013. Amounts herein are expressed in Canadian dollars except where indicated otherwise, and the financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”). Additional information related to the Company is available for viewing on SEDAR at www.sedar.com.

Yours truly,

“Rajeev Agarwal”

Rajeev Agarwal
Chief Financial Officer
NanoStruck Technologies Inc.