

March 21, 2014

Party # 215389  
Project # 2108954;2108945;2108969

Dear Sir/Madam:

**RE: NanoStruck Technologies Inc. (the “Company”) – 3<sup>rd</sup> Quarter interim for period ended June 30, 2013**

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The Company has amended and refiled its Management’s Discussion and Analysis (“MD&A”) and interim financial report (the “Financial Statements”) for the financial quarter ended June 30, 2013. The Financial Statements and the MD&A are dated August 29, 2013 and were prepared as of August 29, 2013 to respond to a written request from the BCSC to do the following:

- Amend the Statement of Shareholders’ Equity in the Financial Statements to include balances for the period ended June 30, 2012; and,
- Amend the MD&A to include a Summary of Quarterly Results for each of the five most recently completed financial quarters since the Company’s incorporation on April 13, 2012.

In addition, the Company made corrections to the MD&A on page 8 to insurance and reverse take over amounts in items (f) and (g) above the heading, Liquidity and Capital resources

This MD&A and Financial Statements 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](http://www.sedar.com).

Yours truly,

*/s/ Rajeev Agarwal*

Rajeev Agarwal  
Chief Financial Officer  
NanoStruck Technologies Inc.