

April 21, 2015

Party # 215389  
Project # 2333442; 2333440

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, 2014**

---

The Company has amended and refiled its Management’s Discussion and Analysis (“MD&A”) for the Company for the financial year ended September 30, 2014. The MD&A is dated April 7, 2015 and was prepared as of April 7, 2015 to respond to a written request from the BCSC to do the following:

- The MD&A has been amended to include item 1.5 Summary of Quarterly Results as required under National Instrument 51-102F1;
- The MD&A has been amended to include item 1.3 Selected Annual Information for each of the three most recently completed financial years as required under National Instrument 51-102F1; and
- The MD&A is accompanied by the filing of new CEO and CFO certifications on Form 52-109F1R (Certification of Refiled Annual Filings), with current signature and date as required by Part 6 of National Instrument 52-109.

This MD&A should be read in conjunction with the Company’s audited financial statements for the year ended September 30, 2014. 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,

*“Stephen John McCann”*

Stephen John McCann  
Chief Financial Officer  
NanoStruck Technologies Inc.