

August 12, 2015

TO: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sir/Mesdames:

Re: NanoStruck Technologies Inc. (the 'Company')

We have read the statements made by NanoStruck Technologies Inc. in their Change of Auditor Notice dated August 12, 2015 (the 'Notice'), which we understand will be filed pursuant to National Instrument 51-102 .

Based on the information available to us, we agree with the statements set out in the Notice. We advise that we have no basis to agree or disagree with the comments in the Notice relating to McGovern, Hurley, Cunningham, LLP.

Yours very truly,

Collins Barrow Toronto LLP

Collins Barrow Toronto LLP
Licensed Public Accountants
Chartered Professional Accountants