

August 12, 2015

McGovern, Hurley, Cunningham, LLP
Chartered Accountants
2005 Sheppard Avenue E., Suite 300
Toronto, ON M2J 5B4

Collins Barrow Toronto LLP
Chartered Accountants
11 King Street W., Suite 700, Box 27
Toronto, ON M5H 4C7

Dear Sirs/Mesdames:

**RE: Notice of Change of Auditors dated effective August 12, 2015
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
(the “Instrument”) of the Canadian Securities Administrators**

The Company hereby provides notice pursuant to the Instrument of a change of auditor by NanoStruck Technologies Inc. (the “**Company**”) from Collins Barrow Toronto LLP to McGovern, Hurley, Cunningham, LLP.

The Company confirms that:

- (a) The Company has decided to change its auditor from Collins Barrow Toronto LLP (the “**Former Auditors**”) to McGovern, Hurley, Cunningham, LLP (the “**Successor Auditors**”). Consequently, the Company asked the Former Auditors to resign and the Former Auditors submitted their resignation effective August 12, 2015. The Successor Auditors have agreed to their appointment as the Company’s new auditors.

At the next Annual General Meeting, the shareholders of the Company will be asked to approve the appointment of the firm McGovern, Hurley, Cunningham, LLP as Successor Auditors.

- (b) There were no reservations contained in the Former Auditors’ Reports for either of the Company’s two most recently completed fiscal years nor for any period subsequent thereto for which an audit report was issued, preceding the date of this notice.
- (c) The Company’s Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of McGovern, Hurley, Cunningham, LLP, as Successor Auditors.
- (d) In the opinion of the Company, no “reportable events”, as that term is defined in the Instrument have occurred prior to the date of this notice.

The Company requests that each of Collins Barrow Toronto LLP and McGovern, Hurley, Cunningham, LLP provide the Company with a letter, in digital format, addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Thank you for your co-operation.

Yours truly,

NANOSTRUCK TECHNOLOGIES INC.

Per:

“Bundeep Singh Rangar”

Bundeep Singh Rangar,
Chairman and CEO