

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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August 12, 2015

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

RE: NanoStruck Technologies Inc. - Change of Auditors

As required by Section 4.11 of National Instrument 51-102, we have reviewed the information contained in the Notice of Change of Auditor dated August 12, 2015 (the "**Notice**") for the above company and have the following comments:

With exception to the last sentence of paragraph (a) and paragraph (c) of the Notice, with which we agree, we have no basis on which to agree or disagree with the statements made in paragraphs (a), (b) or (d) of the Notice.

We understand that the Notice of Change of Auditor, together with this letter and a similar letter from Collins Barrow Toronto LLP, the resigning auditors, will be provided to the Company's registered shareholders with the meeting materials relating to the Company's next annual general meeting of shareholders.

Yours truly,

/s/ McGovern, Hurley, Cunningham, LLP

Chartered Accountants
Licensed Public Accountants