

1500 – 701 West Georgia Street Vancouver, BC V7Y 1C8 Canada

23 February 2016

Via SEDAR Filing Project 02323001

BC Securities Commission 701 West Georgia Street, 12th Floor Vancouver, BC V7Y 1L2

Dear Sirs/Mesdames;

Re: Orca Touchscreen Technologies Ltd. (the "Issuer") SEDAR Filing Project Number: 02323001 Submission Number 2 - Amended Material Document Filed 08 December 2015

An Amendment to Services Agreement dated October 31, 2015 was filed under the above Project on December 8, 2015 as submission number 2 as an amended material document.

That Amendment was incorrectly executed as S. Jeong had signed as both authorized signatory of the Issuer and as witness to that signature, and these typed signatures were reflected in Submission 2.

That Amendment has now been correctly executed with G. Woo signing as authorized signatory of the Issuer and S. Jeong signing as witness to that signature.

Accordingly, we now submit for filing the AMENDED Amendment to Services Agreement marked "Amended SEDAR Version" in the header, which reflects G. Woo as authorized signatory of the Issuer and S. Jeong as witness to that signature.

/s/ "Lani Morand"

Lani Morand Corporate Services Consultant Direct Telephone: 604.687.0257