1500 – 701 West Georgia Street
Vancouver, BC V7Y 1C6
Telephone: 604.601.8504 Fax: 604.801.5811

May 11, 2015

via CNSX Extranet

Canadian Securities Exchange ("**CSE**")
9th Floor - 220 Bay Street
Toronto, ON M5J 2W4

Dear Sirs/Mesdames;

Re: Orca Touchscreen Technologies Ltd. (the "Company")
Private Placement at $0.44 – Closed May 11, 2015

The Company hereby confirms the receipt of gross proceeds of **$823,422.06** in connection with the private placement disclosed in its Form 9 Notice of Proposed Issuance of Listed Securities dated May 11, 2015 and filed with CSE on May 11, 2015.

The Company intends to use the proceeds from the issuance of these securities primarily for general working capital purposes.

Yours truly,

Orca Touchscreen Technologies Ltd.

per:

"/s/ Jong Myung Choi"

Jong Myung Choi
Chief Financial Officer