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

July 28, 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 $0.30 – SECOND TRANCHE - Closed July 28, 2015

The Company hereby confirms the receipt of gross proceeds of **$269,278.11** in connection with the second tranche of the private placement disclosed in its Form 9 Notice of Proposed Issuance of Listed Securities dated July 28, 2015 and filed with CSE on July 28, 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