

December 30, 2014

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Blue Vista Technologies Inc. (the "Company")

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated December 10, 2014, delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of December 10, 2014.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Collins Barrow Toronto LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statement therein.

Yours truly,



Licensed Public Accounts
Chartered Accountants.

c.c. Blue Vista Technologies Inc.