

I. Vellmer Inc.
Chartered Accountant*

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April 9, 2011

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C. V7Y 1L2

Attention: Financial Reporting

Alberta Securities Commission
4th Floor, 300 – 5th Avenue S.W.
Calgary, Alberta, T2P 3C4

Attention: Executive Director

Dear Sirs:

Change of Auditor of Valdor Technology International Inc. (the “Company”)

I acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated April 8, 2011 given by the Company to myself and BDO Dunwoody LLP.

Based on my information as of this date, I agree with the statements set out in the Notice.

Very truly yours,

I. Vellmer Inc.

I VELLMER INC.