



**Crowe MacKay LLP**  
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December 30, 2014

I Vellmer Inc. Chartered Accountant  
700 - 1155 W. Pender Street  
Vancouver, BC  
V6E 2P4

Dear Sirs:

RE: Valdor Technology International Inc.

We have been asked to accept the appointment as shareholders' auditors of Valdor Technology International Inc. for the year ending December 31, 2014. In this connection, we would ask that you advise us any circumstances of which you are aware that we should take into account which might influence our decision whether or not to accept the appointment.

In addition we are writing to request you to allow us to review your working papers for the audit of the Company's consolidated financial statements for the year ended December 31, 2013. The purpose of the review is to obtain information about the Company and your audit results for the year ended December 31, 2013 to assist us in planning our audit of the Company's consolidated financial statements for the year ended December 31, 2014. We will contact you to arrange a mutually convenient date in the near future.

Yours very truly,

**Crowe MacKay LLP**

*"Diana Huang"*

Diana Huang Ltd.  
Incorporated Principal