

May 16, 2013

TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Blue Vista Technologies Inc.**

We refer to the Notice of Annual and Special Meeting of Shareholders and Management Information Circular ("Information Circular") of Blue Vista Technologies Inc (the "Company") dated May 16, 2013.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Information Circular, of our report dated April 24, 2013 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 2012 and 2011;

Statements of operation and comprehensive loss, changes in shareholders' equity and cash flows for the years December 31, 2012 and 2011, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Information Circular and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CICA Handbook – Assurance.

Collins Barrow Toronto LLP  
Chartered Accountants  
Licensed Public Accountants  
Toronto, Ontario