

BLUE VISTA TECHNOLOGIES INC.  
NOTICE OF CHANGE OF AUDITORS PURSUANT TO  
NATIONAL INSTRUMENT 51-102

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

December 10, 2014

Dear Sirs/Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to National Instrument 51-102

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Notice is hereby given that on December 10, 2014, the Board of Directors of Blue Vista Technologies Inc. (the "**Company**" or "**Blue Vista**") determined:

1. to remove Collins Barrow Toronto LLP (the "**Former Auditor**"), as auditor of Blue Vista, effective December 10, 2014; and
2. to engage MNP LLP (the "**Successor Auditor**"), as auditor of Blue Vista, effective December 10, 2014.

There have been no reservations in the Former Auditor's report on any of the Company's financial statements commencing at the beginning of the two most recently completed fiscal years and ending on December 31, 2013. The Former Auditor did not audit any financial statements of the Company subsequent to the December 31, 2013 fiscal year of the Company.

In the opinion of the Company, prior to the removal, and as at the date hereof, there were no reportable events, including disagreements, consultations, or unresolved matters as defined in National Instrument 51-102, Continuous Disclosure Obligations, between the Former Auditor and the Company.

The contents of this Notice and the attached letters from the Former Auditor and the Successor Auditor have been reviewed by the Board of Directors.

Dated at Toronto, Ontario this 10<sup>th</sup> day of December, 2014

BY ORDER OF THE BOARD OF DIRECTORS OF  
BLUE VISTA TECHNOLOGIES INC.

*"Judy Baker" (signed)*

Judy Baker  
President