

December 10, 2014

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

Dear Sir/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 MNP 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 statements therein.

I trust the foregoing is satisfactory.

Yours very truly,



MNP LLP