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October 3, 2017

Dear Sirs/Mesdames:

Re: Star Navigation Systems Group Ltd. (the "Corporation")
Notice of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated September 23, 2017 delivered to us on October 2, 2017 by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation 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.

Yours truly,

COLLINS BARROW TORONTO LLP

Collins Barrow Toronto LLP

Chartered Professional Accountants
Licensed Public Accountants