



DNTW Toronto LLP
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September 26, 2017

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor of Star Navigation Systems Group Ltd.

We have read the Notice of Change of Auditor dated September 23, 2017 from Star Navigation Systems Group Ltd., delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

We confirm that we agree with each statement contained in the notice.

Yours truly,

DNTW Toronto LLP

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