



DNTW Toronto LLP
Chartered Professional Accountants
Licensed Public Accountants

45 Sheppard Avenue East, Suite 703
Toronto, ON M2N 5W9

main 416 924-4900

fax 416 924-9377

www.dntwtoronto.com

August 18, 2021

To: 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 reviewed the information contained in the Change of Auditor Notice of Star Navigation Systems Group Ltd. dated August 18, 2021 (the "Notice"), delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice, as they pertain to our firm.

Yours very truly,

DNTW Toronto LLP

**Chartered Professional Accountants
Licensed Public Accountants**