

October 2, 2014

Ontario Securities Commission  
Alberta Securities Commission  
Autorité des marchés financiers  
Nova Scotia Securities Commission  
Prince Edward Island Securities Office  
Securities Commission of Newfoundland and Labrador

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditors – Carpincho Capital Corp. (the “Notice”)**

Pursuant to National Instrument 51 -102, we have read the Notice referred to above and confirm that we resigned effective September 30, 2014, at the request of the Company, and that there are no reportable events.

Yours truly,

**COLLINS BARROW TORONTO LLP**

*Collins Barrow Toronto LLP*