

October 6, 2014

Autorité des marchés financiers  
Alberta Securities Commission  
Nova Scotia Securities Commission  
Ontario Securities Commission  
Prince Edward Island Securities Office  
Securities Commission of Newfoundland and Labrador (collectively, the “Commissions”)

Dear Sirs/Mesdames:

**Re: Carpincho Capital Corp. (the “Corporation”)**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated October 1, 2014 delivered to us by the Corporation in respect of the change of auditor of the Corporation, to be effective as of September 30, 2014.

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

We trust the foregoing is satisfactory.

Yours very truly,

/s/ Abraham Chan LLP

**Abraham Chan LLP**  
Chartered Accountants  
Licensed Public Accountants