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charlton & company
CHARTERED PROFESSIONAL ACCOUNTANTS

April 24, 2017

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Orca Touchscreen Technologies Ltd. – Change of Auditor

Pursuant to National Instrument 51-102, *Continuous Disclosure Obligations* (“**NI 51-102**”), we have reviewed the information contained in the Notice of Change of Auditor of Orca Touchscreen Technologies Ltd. dated April 24, 2017 (the “**Notice**”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours truly,

A handwritten signature in blue ink that reads "Charlton & Company".

Per: Signed “*Robert G. Charlton*”