

Collins Barrow Toronto LLP
Collins Barrow Place
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

T. 416.480.0160
F. 416.480.2646

www.collinsbarrow.com

January 21, 2015

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Estrella Internatinoal Energy Services Ltd. (the "Company")

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated January 21, 2015, delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of January 21, 2015.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Collins Barrow Toronto 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 statement therein.

Yours truly,

Collins Barrow Toronto LLP

Licensed Public Accounts
Chartered Accountants.