

April 24, 2012

Ontario Securities Commission

Canadian National Stock Exchange  
220 Bay Street, 9<sup>th</sup> Floor  
Toronto, Ontario  
M5J 2W4

Dear: Sirs/Mesdames:

**Re: RXT 110 Inc. – Change for Auditor Notice**

Pursuant to National Instrument NI 51-102 Continuous Disclosure Obligations, we have reviewed the Change of Auditor of RXT 110 Inc. (the “Notice”) dated April 24, 2012 and, based on our knowledge of such information at this time, we agree with the statements made in the Notice that pertain to our Firm.

Yours very truly,

SOBERMAN LLP

*Soberman LLP*

Chartered Accountants  
Licensed Public Accountants  
Toronto, Canada