

TSX Venture Exchange
300 – 5th Avenue SW
Calgary, AB T2P 3C4

March 13, 2012

Dear Sir/Madam:

Re: Kenna Capital Corp. (the “Company”) Filing Statement, dated March 13, 2012

We refer to the Filing Statement of the Company dated March 13, 2012, prepared and filed in accordance with Policy 2.4 of the TSX Venture Exchange in connection with the Company’s qualifying transaction.

We have performed a review in accordance with Canadian generally accepted auditing standards for a review of financial statements by an entity’s auditor for the following unaudited interim financial statements contained in the Filing Statement:

- Unaudited statement of financial position as at September 30, 2011.
- Unaudited statements of operations and comprehensive loss, changes in equity and cash flows for the three and nine-month period ended September 30, 2011.

Based on the results of our review of the financial statements referred to above and our limited inquiry and review procedures for the period from September 30, 2011 to the date of this letter, we are not aware of any material modification that needs to be made for such financial statements to be in accordance with International Financial Reporting Standards.

This letter is provided solely for the purpose of assisting the TSX Venture Exchange in discharging their responsibilities and should not be relied on for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third party, and we accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on it

Sincerely,



Chartered Accountants