

September 21, 2012

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Change of Auditor of Kaiyue International Inc (the "Company")

Pursuant to Section 4.11 of National Instrument 51-102, we have reviewed the attached copy of the Notice of Change of Auditor (the "Notice") dated August 21, 2012. We are in full agreement with the information contained therein based on our knowledge of the information relating to the Notice and of the Company at this time, except that we have no basis to agree or disagree with the statement that there have been no "reportable events" within the meaning assigned under subsection 4.11(1) of National Instrument 51-102 up to and including the date of the Notice.

Yours truly,

Deloitte Touche Tohmatsu

