

KAIYUE INTERNATIONAL INC.

TO: British Columbia Securities Commission
Alberta Securities Commission

AND TO: DELOITTE TOUCHE TOHMATSU

AND TO: MNP LLP

**RE: Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 –
*Continuous Disclosure Obligations of the Canadian Securities Administrators (“NI 51-102”)***

Pursuant to Section 4.11(7) of NI 51-102, Kaiyue International Inc. (the “**Company**”) hereby gives notice of the change of its auditor from Deloitte Touche Tohmatsu to MNP LLP. In accordance with NI 51-102, the Company hereby states that:

1. Deloitte Touche Tohmatsu was asked by the Company to resign as auditor of the Company effective August 21, 2012;
2. the resignation of Deloitte Touche Tohmatsu and the appointment of MNP LLP as the Company’s auditor have been considered and approved by the Company’s Audit Committee and Board of Directors;
3. there were no reservations in Deloitte Touche Tohmatsu’s reports for the two most recently completed fiscal years of the Company; and
4. there have been no “reportable events” within the meaning assigned under subsection 4.11(1) of NI 51-102 up to and including the date of this Notice.

DATED the 21st day of August, 2012.

**BY ORDER OF THE BOARD OF DIRECTORS
OF KAIYUE INTERNATIONAL INC.**

/s/Hilda Sung

Hilda Sung
President, CEO and a Director