

September 21, 2012

To: British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

Re: Kaiyue International Inc. (the "Corporation")
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")

We have read the Notice of Change Auditor (the "Notice") of the Company dated August 21, 2012 and are in agreement with the statement contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and Deloitte Touche Tohmatsu.

Yours truly

MNP LLP



Chartered Accountants