

CONSENT OF AUDITOR

October 30, 2012

To: The Alberta Securities Commission
The British Columbia Securities Commission
The TSX Venture Exchange

We refer to the filing statement of Kaiyue International Inc. (the “Company”) dated October 30, 2012 relating to a proposed qualifying transaction of the Company.

We consent to the use in the above-mentioned filing statement of our report dated January 6, 2010, except for Note 7 which is dated as at January 11, 2010, to the directors of the Company on the following financial statements:

1. Balance Sheet of the Company as at December 31, 2009;
2. Statement of Loss and Comprehensive Loss, Changes in Shareholders’ Equity and Cash Flows for the period from November 23, 2009 (date of incorporation) to December 31, 2009.

We report that we have read the filing statement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements of the Company upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used 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 parties. 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 this letter.

Yours truly,

Signed: “*MSCM LLP*”

Chartered Accountants
Licensed Public Accountants