

May 23, 2013

The Securities Commissions of:
British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, Prince
Edward Island and Newfoundland and Labrador.

Dear Sirs/Mesdames:

Re: Aylen Capital Inc. (the "Company")

We refer to the non-offering prospectus of the Company dated May 23, 2013.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated April 2, 2013 to the shareholders of the Company on the following financial statements:

- the statements of financial position of Aylen Capital Inc. as at December 31, 2012 and December 31, 2011
- the consolidated statement of financial position of Centiva Capital Inc. and its subsidiary, as at December 31, 2010;
- the statement of financial position of Centiva Capital Inc. as at January 1, 2010;
- the statements of loss, comprehensive loss, changes in equity and cash flows of Aylen Capital Inc. for the year ended December 31, 2012;
- the combined statements of loss, comprehensive loss, changes in equity and cash flows of Aylen Capital Inc. and Centiva Capital Inc. for the year ended December 31, 2011; and the consolidated statements of loss, comprehensive loss, changes in equity and cash flows of Centiva Capital Inc. and its subsidiary for the year ended December 31, 2010
- and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CICA Handbook – Assurance.

*Collins Barrow Toronto LLP*Collins Barrow Toronto LLP
Chartered Accountants
Licensed Public Accountants
Toronto, Ontario