

January 7, 2016

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Aylen Capital Corp. (the "Corporation")
Notice of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated January 7, 2016 delivered to us by the Corporation in respect of the change of auditor of the Corporation.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

COLLINS BARROW TORONTO LLP

Collins Barrow Toronto LLP

Licensed Public Accountants
Chartered Professional Accountants