

AYLEN CAPITAL INC.
NOTICE OF CHANGE OF AUDITORS
PURSUANT TO NATIONAL INSTRUMENT 51-102 (“NI 51-102”)

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

January 7, 2016

Dear Sirs/Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to NI 51-102

Notice is hereby given that on January 7, 2016, the Board of Directors of Aylen Capital Inc. (the “**Company**”) determined:

1. to accept the resignation at the request of the Company, dated January 7, 2016, of Collins Barrow Toronto LLP (the “**Former Auditor**”), as auditor of the Company; and
2. to engage MNP LLP (the “**Successor Auditor**”), as auditor of the Company, effective January 6, 2016.

There have been no reservations in the Former Auditor's report on any of the Company's financial statements commencing at the beginning of the two most recently completed fiscal years and ending on December 31, 2014. .

In the opinion of the Company, prior to the resignation, and as at the date hereof, there were no reportable events, including disagreements, consultations, or unresolved matters as defined in NI 51-102, Continuous Disclosure Obligations, between the Former Auditor and the Company.

The contents of this Notice and the attached letters from the Former Auditor and the Successor Auditor have been reviewed by the Board of Directors.

DATED at Toronto, Ontario this 7th day of January, 2016

**BY ORDER OF THE BOARD OF DIRECTORS OF
AYLEN CAPITAL INC.**

“*Alex Falconer*” (Signed)

Alex Falconer
Chief Financial Officer