

January 11, 2016

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

Dear Sirs/Mesdames

**Re: Aylen Capital Inc. - Notice of Change of Auditor (the "Notice")**

We hereby advise that we have read the Notice of Change of Auditor of the Corporation dated January 7, 2016 and that we agree with each of the statements contained therein.

Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,



Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario