



April 6, 2015

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Alibaba Innovations Corp. (the "Company")

We have read the Notice of Change of Auditor dated April 2, 2015 from the Company (the "Notice") delivered to us pursuant to National Instrument 51-102-Continuous Disclosure Obligations.

In this regard, we confirm that we are in agreement with the information contained in that Notice.

Yours truly,

Manning Elliott LLP