

**ALIBABA INNOVATIONS CORP.**  
545 Granite Street  
Sudbury, Ontario P3C 2P4

April 2, 2015

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs:

**Re: Notice of Change of Auditors**

In accordance with National Instrument 51-102, Alibaba Innovations Corp. (the "**Corporation**") hereby gives notice that:

1. On the request of the Corporation, Manning Elliott, LLP, Chartered Accountants ("**Manning**") have resigned as Auditors of the Corporation as of April 2, 2015;
2. Manning has not issued any adverse, qualified opinion or denial of opinion on the annual financial statements of the Corporation for the two fiscal years preceding the date of this Notice or any similar reservation on interim financial information for any subsequent period preceding the date of this Notice;
3. The Corporation's Board of Directors have accepted Manning's resignation as the Corporation's auditors and approved the proposal to change auditors; and
4. There have been no reportable disagreements or unresolved issues between the Corporation and Manning over any audit conducted over the two most recent fiscal years and any subsequent period preceding the date of this Notice. There has been no reportable consultations between the Corporation and the successor auditor during this period.

**ALIBABA INNOVATIONS CORP.**

Per: 

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Robert Komarechka, CEO