

Stern & Lovrics LLP

Chartered Accountants

Samuel V. Stern, BA, CPA, CA

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April 2, 2015

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs:

RE: **Alibaba Innovations Corp. (the "Corporation")**

We have reviewed the information contained in the Change of Auditors Notice of Alibaba Innovations Corp. dated April 2, 2015 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Manning Elliott, LLP, Chartered Accountants.

We trust the foregoing is satisfactory.

Yours truly,

STERN & LOVRICS LLP



Chartered Accountants
Licensed Public Accountants

cc Alibaba Innovations Corp.