LANCASTER & DAVID
CHARTERED ACCOUNTANTS

November 29, 2011

TSX Venture Exchange (the "Exchange")
British Columbia Securities Commission ("BCSC")
Alberta Securities Commission ("ASC")

Re: Andele Capital Corporation (the "Company")

Dear Sirs / Mesdames:

We have read the amended and restated prospectus (the "Prospectus") of Andele Capital Corporation (the "Company") dated November 29, 2011 relating to the offering of common shares of the Company. We have complied with Canadian generally accepted standards for an auditors' involvement with offering documents.

We consent to the use in the above mentioned Prospectus of our report dated April 14, 2011, to the shareholders of the Company on the following financial statements:

Balance sheet as at December 31, 2010;
Statement of operations, statements of shareholders' equity and cash flows for the period from incorporation on July 12, 2010 to December 31, 2010.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging its responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Lancaster + David

Lancaster & David,
Chartered Accountants

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