

April 25, 2016

British Columbia Securities Commission
PO Box 10142, Pacific Centre
9th Floor – 701 West Georgia Street
Vancouver, BC V7Y 1L2

Canadian Securities Exchange
220 Bay Street, 9th Floor
Toronto, ON M5J 2W4

Alberta Securities Commission
Suite 600, 5th Street SW
Calgary, AB T2P 0R4

Dear Sirs:

Re: Notice of Change of Auditors – Carlyle Entertainment Ltd. (the “Company”)

We are writing in accordance with Section 4.11(7) of National Instrument 51-102, *Continuous Disclosure Obligations*. We wish to confirm that we have read the Notice of Change of Auditors (the “Notice”) of the Company dated April 22, 2016 and that based on our current knowledge, we are in agreement with the information contained in the Notice.

Yours truly,



SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP