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Ontario Securities Commission
L'Autorité des marchés financiers du Québec
British Columbia Securities Commission
Alberta Securities Commission

December 19, 2013

Re: Hybrid Paytech World Inc. Change of Auditor Notice dated December 4, 2013

Dear Sirs/Mesdames:

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely

A handwritten signature in black ink that reads "Ernst & Young LLP". The signature is written in a cursive, flowing style.

Francis Guimond, CPA Auditor, CA
Partner

cc: The Board of Directors, Hybrid Paytech World Inc.