

Schwartz Levitsky Feldman llp

CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS
TORONTO • MONTREAL



December 5, 2013

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

Dear Sirs/Mesdames:

Re: Hybrid Paytech World Inc. (the "Company") – Notice of Change of Auditor

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* (Part 4.11), we hereby advise that we have read the Change of Auditor Notice dated December 4, 2013 as issued by the Company. Our comments on the statements made in the Notice are as follows:

- Item 1 – We agree;
- Item 2 – We agree;
- Item 3 – We agree;
- Item 4 - We have no basis to agree or disagree.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP
Chartered Accountants
Licensed Public Accountants

A handwritten signature in cursive script that reads "Schwartz Levitsky Feldman LLP".

cc: The Board of Directors, Hybrid Paytech World Inc.
Anthony Giammaria, legal Counsel

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