

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

2005 Sheppard Avenue East, Suite 300
Toronto, Ontario
M2J 5B4, Canada
Phone 416-496-1234
Fax 416-496-0125
Web www.mhc-ca.com

July 21, 2014

Ontario Securities Commission
Autorité des Marchés Financiers

Dear Sirs/Mesdames:

Re: Wabi Exploration Inc.

We have read the Notice of Change of Auditor dated July 17, 2014 of Wabi Exploration Inc. and in accordance with Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



**Chartered Accountants
Licensed Public Accountants**