

## McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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April 24, 2012

Ontario Securities Commission

Dear Sirs:

**Re: RXT 110 Inc.**

We have reviewed the information contained in the Change of Auditor Notice of RXT 110 Inc. dated April 24, 2012 (the "Notice"). Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Soberman LLP.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants  
Licensed Public Accountants