

Ontario Securities Commission

And

British Columbia Securities Commission

And

Alberta Securities Commission

March 7, 2013

Dear Sir:

Re: Mooncor Oil & Gas Corp.

With respect to the Notice of Change of Auditors of Mooncor Oil & Gas Corp. dated March 6, 2013, as required by National Instrument 51-102 we have reviewed the information contained in the Notice of Change of Auditors prepared by the Company. Based on our knowledge at the date hereof, we confirm that we agree with statements 3 and 4 contained therein. We cannot confirm items 1 and 2 contained therein.

Harris & Partners, LLP.

Licensed Public Accountants