

March 7, 2013

To: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: **Notice of Change of Mooncor Oil & Gas Corp. (the "Company")**

We have read the Notice of Change of Auditor dated March 6, 2013 from the Company (the "**Notice**"), delivered to us pursuant to National Instrument 51-102 — *Continuous Disclosure Obligations*.

We confirm that we agree with each statement contained in the Notice.

Yours very truly,

Collins Barrow Toronto LLP