

Collins Barrow Toronto LLP Collins Barrow Place 11 King Street West Suite 700, Box 27 Toronto, Ontario M5H 4C7 Canada

T. 416.480.0160 F. 416.480.2646

www.collinsbarrow.com

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,

