

April 30, 2015

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sir/Mesdames:

RE: Notice of Change of Auditors – Mooncor Oil & Gas Corp. (the “Company”)
(the “Notice”)

We have read the Notice of Change of Auditor dated April 23, 2015 from the Company (the “Notice”), delivered to us in accordance with National Instrument 51-102 and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice.

Yours very truly,

Collins Barrow Toronto LLP

Licensed Public Accountants
Chartered Professional Accountants