

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

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April 23, 2015

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Mooncor Oil & Gas Corp.

We have reviewed the information contained in the Change of Auditor Notice of Mooncor Oil & Gas Corp. dated April 23, 2015 (the "Notice"), delivered to us pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*.

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 Collins Barrow Toronto LLP.

Yours truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants