

251 Consumers Road, Suite 800
Toronto, Ontario
M2J 4R3
Canada

Tel 416-496-1234
Fax 416-496-0125
Email info@uhymh.com
Web www.uhymh.com

March 2, 2018

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

Dear Sirs/Mesdames:

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

We have reviewed the information contained in the Change of Auditor Notice of the Company dated March 1, 2018 (the "Notice"), delivered to us, which we understand will be filed pursuant to Section 4.11 of 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 the successor auditor.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants