

S & W LLP  
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April 17, 2015

Alberta Securities Commission  
Autorité des marchés financiers  
Ontario Securities Commission

**Re: Moneta Porcupine Mines Inc.  
Change of Auditor Notice dated April 17, 2015**

Pursuant to National Instrument 51-102 (Part 4.11) - *Continuous Disclosure Obligations*, we have reviewed the information contained in the above-noted Change of Auditor Notice and confirm our agreement with the information contained in such notice pertaining to our firm.

Yours sincerely,

A handwritten signature in cursive script that reads "S & W LLP".

S&W Chartered Professional Accountants, LLP  
Chartered Accountants