McGovern, Hurley, Cunningham, LLP
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March 7, 2014

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Rockefeller Hughes Corporation (the "Company")

We refer to the prospectus of the Company dated March 7, 2014 relating to the Company's public offering of a minimum of 8,333,333 units and a maximum of 13,888,888 units.

We consent to being named and to the use in the above mentioned prospectus of our report dated March 7, 2014 to the Directors of the Company on the following financial statements:

- Consolidated statement of financial position as at July 31, 2013
- Consolidated statements of operations, comprehensive loss, changes in shareholders' equity, and cash flows for the year ended July 31, 2013, and a summary of significant accounting policies and other explanatory information.

We report that we have read the above mentioned prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP

McGovern, Hurley, Cunningham, LLP

Chartered Accountants
Licensed Public Accountants