

McGovern, Hurley, Cunningham, LLP

Chartered Accountants

2005 Sheppard Avenue East, Suite 300
Toronto, Ontario
M2J 5B4, Canada
Phone 416-496-1234
Fax 416-496-0125
Web www.mhc-ca.com

March 18, 2016

To: Ontario Securities Commission

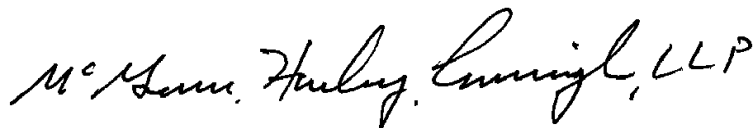
Dear Sirs/Mesdames:

Re: Bitrush Corporation – Change of Auditor of Reporting Issuer

We have read the Notice of Change of Auditor dated March 18, 2016 of Bitrush Corporation and, in accordance with section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, we confirm that we agree with the statements contained therein.

Yours very truly,

McGOVERN, HURLEY, CUNNINGHAM, LLP



Chartered Accountants
Licensed Public Accountants