

Schwartz Levitsky Feldman llp

CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS
TORONTO • MONTREAL



April 20, 2012

Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Shoal Point Energy Ltd. (the "Company")

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated April 20, 2012 delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of April 20, 2012.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Schwartz Levitsky Feldman LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

We trust the foregoing is satisfactory.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP

Chartered Accountants
Licensed Public Accountants

A handwritten signature in cursive script that reads "Schwartz Levitsky Feldman LLP".

cc: Shoal Point Energy Ltd.

2300 Yonge Street, Suite 1500
Toronto, Ontario M4P 1E4
Tel: 416 785 5353
Fax: 416 785 5663