



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

November 5, 2013

British Columbia Securities Commission

PO Box 10142, Pacific Centre
9th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Ontario Securities Commission

20 Queen Street West - 20TH Floor
Toronto, ON M5H 3S8

Canadian National Stock Exchange

220 Bay Street, 9th Floor
Toronto, ON M5J 2W4

Dear Sirs:

Re: Shoal Point Energy Ltd.
Notice Pursuant to National Instrument 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with us not being nominated for re-appointment as auditors of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated November 5, 2013, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
Incorporated Professional: Reginald J. LaBonte Ltd.

cc: TSX Venture Exchange

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PARTNERSHIP OF:

VANCOUVER Robert J. Burkart, Inc. James F. Carr-Hilton Ltd. Kenneth P. Chong Inc. Alvin F. Dale Ltd. David J. Goertz, Inc. Barry S. Hartley, Inc. Reginald J. LaBonte Ltd. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Brad A. Robin Inc. F.M. Yada FCA Inc. **WHITE ROCK** Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** G.D. Lee Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.