



**DALE MATHESON CARR-HILTON LABONTE LLP**  
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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 - 20<sup>TH</sup> Floor  
Toronto, ON M5H 3S8

**Canadian National Stock Exchange**

220 Bay Street, 9<sup>th</sup> 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 our proposed engagement as auditor 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

**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.