



May 11, 2011

Ontario Securities Commission

Dear Sir or Madam:

**Re: Shoal Point Energy Ltd. (the "Corporation") – Notice of Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated May 11, 2011 delivered to us by the Corporation in respect of the change of auditor of the Corporation, to be effective as of May 11, 2011.

Pursuant to National Instrument 51-102 – Continuous Disclosure Obligations (Part 4.11) of the Canadian Securities Administrators, please accept this letter as confirmation by McCarney Greenwood 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 contained therein.

We trust the foregoing is satisfactory.

Yours very truly,

**“McCarney Greenwood LLP”**

McCarney Greenwood LLP  
Chartered Accountants  
License Public Accountants



An independent member of  
**Morison** International

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