

Schwartz Levitsky Feldman llp

CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS
TORONTO • MONTREAL



May 11, 2011

Ontario Securities Commission

Dear Sirs/Mesdames:

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

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* (Part 4.11) of the Canadian Securities Administrators, we hereby advise that we have read the Change of Auditor Notice dated May 10, 2011 as issued by the Company and confirm our agreement with the information contained in the Notice.

Yours very truly,

SCHWARTZ LEVITSKY FELDMAN LLP

A handwritten signature in black ink that reads "Schwartz Levitsky Feldman LLP". The signature is written in a cursive, flowing style.

cc: The Board of Directors, Shoal Point Energy Ltd.

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