

**CHARTERED
ACCOUNTANTS**

MacKay LLP

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May 16, 2011

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2

Alberta Securities Commission

4th Floor, 300 – 5th Avenue SW
Calgary, Alberta
T2P 3C4

Dear Sirs:

Planet Exploration Inc. (the “Company”)

Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated May 16, 2011 given by the Company to ourselves and Cinnamon Jang Willoughby, Chartered Accountants.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,



MacKay LLP
Chartered Accountants