



Cinnamon Jang Willoughby

Chartered Accountants

A Partnership of Incorporated Professionals

May 16, 2011

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

Alberta Securities Commission
4th Floor, 300 - 5th Avenue SW
Calgary, AB
T2P 3C4

Dear Sirs:

Re: Planet Exploration Inc. (the "Company")
Notice Pursuant to National Instrument 51-102 -
Change of Auditor ("Notice")

In connection with our proposed engagement as auditor of the Company, 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 MacKay LLP, Chartered Accountants.

Based on our information at this date, we agree with the statements set out in the Notice that relates to us and we do not agree or disagree with the statements contained in the Notice that relate to MacKay LLP.

Yours truly,

Cinnamon Jang Willoughby

Per: P. Cha Inc.

PC/ds