



**DALE MATHESON CARR-HILTON LABONTE LLP**  
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November 15, 2012

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
9th Floor, 701 West Georgia Street  
Vancouver, BC V7Y 1L2

**Alberta Securities Commission**

4<sup>th</sup> Floor, 300 – 5<sup>th</sup> Avenue SW  
Calgary, AB T2P 3C4

**Ontario Securities Commission**

20 Queen Street West, Suite 1903  
Toronto, ON M5H 3S8

Dear Sirs:

**Re: La Imperial Resources Inc. (the “Company”)**  
**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 7, 2012 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

**cc: Canadian National Stock 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. F.M. Yada FCA Inc. **WHITE ROCK** Michael K. Braun Inc. Peter J. Donaldson, Inc. **TRI-CITIES** G.D. Lee Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.