

November 22, 2012

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

Alberta Securities Commission
Suite 600, 250 - 5th St. SW
Calgary, AB
T2P 0R4

Attention: Financial Reporting

Attention: Executive Director

Dear Sirs:

Change of La Imperial Resources Corp. (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 November 13, 2012 given by the Company to ourselves and Dale Matheson Carr-Hilton Labonte LLP.

Based on our knowledge of the information as of this date, we agree with the statement sent out in that Notice.

Yours truly,

A handwritten signature in black ink that reads "De Visser Gray LLP". The signature is written in a cursive, flowing style.

DE VISSER GRAY LLP