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ACAL GROUP
CHARTERED ACCOUNTANTS
PCAOB & CPAB Registrant

April 06, 2011

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

Alberta Securities Commission
Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

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

Dear Sirs:

Re: QMI SEISMIC INC. (the “Company”)

Please be advised that, in connection with National Instrument 51-102, we hereby notify you that we have read the Company’s Notice of Change of Auditor dated April 06, 2011 (the “Notice”) and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter and a letter from the successor auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company’s next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly

“Anthony Chan”
ACAL Group
Chartered Accountants

Cc. QMI Seismic Inc.