

September 11, 2007

Alberta Securities Commission
410, 300 – 5th Avenue SW
Calgary, AB T2P 3C4

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

Kenway Mack Slusarchuk Stewart LLP
220, 333 – 11th Avenue SW
Calgary, AB T2R 1L9
Attention: Bruce Kenway, CA

MacKay LLP
Elveden House
1700, 717 – 7th Avenue SW.
Calgary, AB T2P 0Z3
Attention: Brent Fleming, CA, CGA, CPA (Delaware)

Re: Notice of Change of Auditor

This Notice is made pursuant to National Instrument 51-102 (“**NI 51-102**”).

MacKay LLP, were appointed the auditors of Planet Exploration Inc., (the “**Corporation**”) on September 11, 2007 as a result of the resignation as auditors received by the Corporation from Kenway Mack Slusarchuk Stewart LLP effective September 11, 2007.

The audit committee of the Corporation considered and approved the resignation of the auditors. The directors of the Corporation have appointed MacKay LLP, Chartered Accountants to fill the vacancy in the office of the auditor as successor effective immediately until the next annual and general meeting of shareholders.

There have been no reservations in the auditor's reports for:

- (a) the audit of the most recently completed fiscal year; and
- (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the effective date of the resignation.

There have been, in the opinion of Corporation, no reportable events, as that term is defined in NI 51-102.

The board of directors of the Corporation has reviewed and approved the reporting package as that term is defined in NI 51-102.

Yours very truly,

PLANET EXPLORATION INC.

Signed “Salim Jivraj”

Per: Salim Jivraj, Director