



**KENWAY
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Chartered Accountants
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September 14, 2007

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

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

Planet Exploration Inc.
750 – 11th Street SW Suite 400
Calgary, Alberta
T2P 3N7

Dear Sirs:

**Re: Planet Exploration Inc.
Change of Auditors Notice**

In response to the request of Planet Exploration Inc., made in accordance with Section 4.11 of National Instrument 51-102, we confirm that we have reviewed the Change of Auditors Notice of Planet Exploration Inc. dated September 11, 2007.

Please be advised that our removal as auditors was at the request of Planet Exploration Inc. on September 11, 2007, being a date during the term of our appointment. Please also be advised that we have not issued any audit reports with regard to the period identified in paragraph “(b)” of the letter.

Based on our knowledge as of the date hereof, September 14, 2007, in respect of the statements contained in the notice, we agree with the statement concerning there being “no reservation in the auditor’s report for the audit of the most recently completed fiscal year”. We have no basis to agree or disagree with statements concerning actions of the audit committee or board of directors of Planet Exploration Inc. and there being “no reportable events”

Yours very truly,

Kenway Mack Slusarchuk Stewart LLP
Chartered Accountants

KBN/jel

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