

**CHARTERED
ACCOUNTANTS**

MackKay LLP

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September 11, 2007

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

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

- and to -

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

Dear Sirs:

Re: Planet Exploration Inc. (the "Corporation")

As required by Section 4.11 of *National Instrument 51-102: Continuous Disclosure Obligations*, we have reviewed the information contained in the Corporation's Notice of Change of Auditors dated September 11, 2007 (the "Notice"), a copy of which is attached hereto. We confirm that we are in agreement with the statements contained in the Notice that relate to us and that we have no basis to agree or disagree with the statements contained in the Notice that relate to Kenway Mack Siusarchuk Stewart LLP.

Yours truly,
MACKAY LLP

(Signed)

Per: _____
Brent Fleming, Incorporated Partner

Encls.