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PRIVATE & CONFIDENTIAL

Alberta Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission, Securities Division
Nova Scotia Securities Commission

Dear Sirs:

Re: Rally Energy Corp. ("Rally")

We refer to the Short Form Prospectus ("the Prospectus") dated March 6, 2007 relating to the qualification for the distribution of 10,000,000 Common Shares of Rally at \$5.00 per share for proceeds of \$50,000,000.

We consent to the use, through incorporation by reference in the Prospectus, of our report dated March 23, 2005 to the Shareholders of Rally on the following financial statements:

- Consolidated balance sheets of Rally as at December 31, 2004 and 2003;
- Consolidated statements of operations and deficit and cash flows of Rally for the years ended December 31, 2004 and 2003.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information therein that is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours truly,

BDO Dunwoody LLP

CHARTERED ACCOUNTANTS