

September 20, 2006

FILED THROUGH SEDAR

Ontario Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission
Newfoundland and Labrador, Securities Division
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island, Registrar of Securities

Dear Sirs/Mesdames:

Re: Exxel Energy Corp.

This letter serves to confirm that we have added the above-mentioned securities commissions to the following filings on SEDAR:

1. Annual Information Form dated August 31, 2006 - SEDAR project number 00989244
2. Annual Financial Statements for the year ended December 31, 2005 - SEDAR project number 00929476
3. Annual Financial Statements for the year ended May 31, 2005- SEDAR project number 00840003
4. Interim Financial Statements for the six months ended June 30, 2006 - SEDAR project number 00985820
5. Material Change Report dated August 9, 2006 - SEDAR project number 00973379
6. Material Change Report dated August 2, 2006 - SEDAR project number 00970983
7. Material Change Report dated May 8, 2006 - SEDAR project number 00935322
8. Material Change Report dated May 1, 2006 - SEDAR project number 00931770
9. Material Change Report dated February 22, 2006 - SEDAR project number 00892525
10. Material Change Report dated January 3, 2006 - - SEDAR project number 00875766

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11. Management Information Circular dated August 2, 2006 - SEDAR project number 00974868

If you should have any questions, please contact Daniel Bloch at 416.865.4739.

Yours very truly,

AIRD & BERLIS LLP

"Aird & Berlis LLP"

encl.