

May 13, 2011

To: British Columbia Securities Commission, Alberta Securities Commission, Saskatchewan Financial Services Commission, Manitoba Securities Commission, Ontario Securities Commission, New Brunswick Securities Commission, Nova Scotia Securities Commission, Prince Edward Island Securities Office and Securities Commission of Newfoundland.

We have read the statements made by Tethys Petroleum Limited in the attached copy of Change of Auditor Notice dated May 13, 2011, which we understand will be filed pursuant to Section 4.11 of the National Instrument 51-102.

We agree with the statements in the Change of Auditor Notice dated May 13, 2011.

Yours very truly,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Calgary, Alberta
May 13, 2011