

P.O. Box 5670 Fort McMurray, Alberta T9H 4WI

April 16, 2007

Mining Association of Canada 1105 - 350 Sparks Street Ottawa, ON K1R 7S8

ATTENTION: VICE PRESIDENT, SUSTAINABLE DEVELOPMENT & PUBLIC AFFAIRS

Dear Mr. Gratton:

RE: VERIFICATION OF ALBIAN'S TSM PERFORMANCE INDICATORS AS MEASURED BY MAC'S TSM REQUIREMENTS FOR THE 2006 REPORTING YEAR

Albian Sands Energy Inc. (Albian) developed and implemented a process to assess its performance against the Mining Association of Canada (MAC)'s Towards Sustainable Mining (TSM) Performance Indicators.

The TSM verification process included an independent review performed by SGS Systems and Services Certification Canada Inc. from April 3-5, 2007. The review confirmed that the reported results fairly stated Albian's company performance for the 2006 reporting year.

Should you have any questions, please contact Celina Doyle at (780) 792-2548.

Sincerely,

ALBIAN SANDS ENERGY INC.

CHRIS JONES

CHIEF OPERATING OFFICER

Cc: Celina Doyle - Community Affairs; Environment Regulatory File;