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October 30, 2019

**VIA SEDAR**

TO: **Ontario Securities Commission  
British Columbia Securities Commission  
Canadian Securities Exchange**

Re: **Shoal Point Energy Ltd. (the "Company")  
Notice Pursuant to National Instrument 51-102 – Change of Auditor  
("Notice")**

As required by National Instrument 51-102, we have reviewed the information contained in the Company's Notice dated October 28, 2019. Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

***"Crowe MacKay LLP"***

**Crowe MacKay LLP  
Chartered Professional Accountants**