

April 27, 2023

**British Columbia Securities Commission**  
PO Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC  
V7Y 1L2

**Ontario Securities Commission**  
20 Queen Street West, 19<sup>th</sup> Floor, Box 55  
Toronto ON  
M5H 3S8

**Alberta Securities Commission**  
600, 250 – 5<sup>th</sup> Street SW  
Calgary, AB  
T2P 0R4

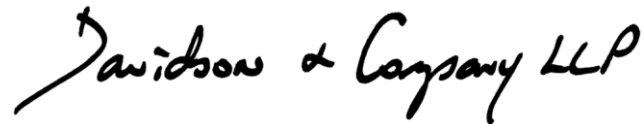
**Autorite des Marchés Financiers**  
Place de la Cité, Tour Comminar  
2640, boulevard Laurier, bureau 400, 4<sup>e</sup> étage  
Sainte-Foy, PQ  
G1V 5C1

Dear Sirs / Mesdames:

**Re: Windfall Geotek Inc. (the "Company")**  
**Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated April 26, 2023, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

**cc: TSX Venture Exchange**

