

**Seaway Energy Services Inc.**  
**Suite 2000, 1177 West Hastings Street**  
**Vancouver, British Columbia**  
**V6E 2K3**

March 12, 2015

Via SEDAR

To: British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Seaway Energy Services Inc.  
Amended Annual MD&A for September 30, 2014

In reference to SEDAR project number is 02303719 please find attached the amended September 30, 2014 annual MD&A for Seaway Energy Services Inc.

The purpose for refiling is that the annual MD&A previously filed on January 28, 2015 has been restated to *include a section on Selected Financial Information as required by National Instrument 51-102F1*. There is no change to the results of operations, assets, liabilities, and cash flows as a result of the restatement. Accordingly, only the management discussion and analysis has been updated.

Yours truly,  
SEAWAY ENERGY SERVICES INC.

*"signed Michal J. Holub"*

Michal J. Holub  
Chief Financial Officer