



BUCHANAN BARRY LLP
CHARTERED ACCOUNTANTS

January 22, 2016

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs:

Re: Seaway Energy Services Inc.

As required by National Instrument 51-102, we have reviewed the information contained in the notice of change of auditor (the "Notice") for Seaway Energy Services Inc. dated January 15, 2016 and, based upon our firm's knowledge of the circumstances, we do not disagree with the information contained in the Notice.

Yours very truly,

Chartered Accountants