

Notice of Change of Auditor
Pursuant to National Instrument 51-102 (Part 4.11)

TO: **Jackson & Company, Chartered Accountants**
AND TO: **Buchanan Barry LLP, Chartered Accountants**
AND TO: **Ontario Securities Commission**
British Columbia Securities Commission
Alberta Securities Commission

Seaway Energy Services Inc. (the "Company") hereby gives notice that, in accordance with National Instrument 51-102 — *Continuous Disclosure Obligations* ("NI 51-102") Buchanan Barry LLP, Chartered Accountants (the "Former Auditor"), has resigned effective January 15, 2016 at the request of the Company. Effective January 15, 2016, the Company's Board of Directors, upon recommendation by the Company's Audit Committee, appointed Jackson & Company, Chartered Accountants (the "Successor Auditor") as successor auditor to fill the vacancy in the position of auditor of the Company until the next annual general meeting of shareholders.

The resignation of the Former Auditor and the appointment of the Successor Auditor have been considered and approved by the Company's Audit Committee and Board of Directors. The Company's Audit Committee and Board of Directors have reviewed the documents relating to the change of auditor.

The Former Auditor has not expressed any reservations or a modified opinion in its audit reports for the Company's two most recent fiscal years and any subsequent period. There are no reportable events between the Company and the Former Auditor, and there have been no qualified opinions or denials of opinion of the Former Auditor.

DATED this 15th day of January 2016.

ON BEHALF OF THE BOARD OF DIRECTORS OF
SEAWAY ENERGY SERVICES INC.

 "Kyle Stevenson"

Kyle Stevenson
CEO