

January 21, 2016

**Alberta Securities Commission**  
600, 250 – 5th Street S.W.  
Calgary, AB T2P 0R4

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

Dear Sirs:

**Re: SEAWAY ENERGY SERVICES INC. (the “Company”)  
Notice Pursuant to NI 51 – 102 of Change of Auditor**

In accordance with National Instrument 51-102, we have read the Company’s Change of Auditor Notice dated January 15th, 2016 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,

*Jackson & Company*

**Jackson & Company**  
**Chartered Accountants**

Vancouver, B.C.  
January 21, 2016