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January 8, 2019

**To: British Columbia Securities Commission
Alberta Securities Commission**

Dear Sirs:

**Re: Seaway Energy Services Inc.
Notice of Change of Auditor**

As required by National Instrument 51-102 Continuous Disclosure Obligations, we wish to advise that we have read the "Notice of Change of Auditors" dated January 7, 2019 and confirm that, based on our knowledge of the information stated therein, we are in agreement with the statements in the Notice.

Yours very truly,

Baker Tilly WM LLP

Per: Anna C. Moreton, CPA, CA
Incorporated Partner
Baker Tilly WM LLP
Chartered Professional Accountants