



JACKSON & COMPANY
Chartered Accountants

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January 15, 2019

TSX Venture Exchange
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**RE: Seaway Energy Services Inc. (The “Company”)
Notice Pursuant to National Instrument 51-102 - Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated January 7, 2019 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice

Yours very truly,

Jackson & Company

CHARTERED PROFESSIONAL ACCOUNTANTS