



NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)

To: Jackson & Company, Chartered Accountant ("Jackson & Company")
And to: Baker Tilly WM LLP (formerly Wolrige Mahon LLP)

Seaway Energy Services Inc. (the "Company") hereby provides notice that Jackson & Company, at the request of the Company, resigned as the Company's auditor effective **January 7, 2019** (the "Resignation"). Management of the Company will fill the vacancy by appointing Baker Tilly WM LLP, as the Company's auditor in the place and stead of Jackson & Company until the close of the next annual general meeting of shareholders of the Company.

In accordance with National Instrument 51-102 ("NI 51-102") we confirm that:

- (a) Jackson & Company was asked to resign as auditor of the Company to facilitate the appointment of Baker Tilly WM LLP, of Suite 900 - 400 Burrard Street, Vancouver, BC, Canada V6C 3B7;
- (b) Jackson & Company, has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Jackson & Company, issued an audit report in respect of the Company and the date of this Notice;
- (c) the Resignation Jackson & Company and appointment of Baker Tilly WM LLP, as auditor of the Company were considered and approved by both the Audit Committee and the Board of Directors of the Company;
- (d) the audit reports of Jackson & Company on the Company' financial statements have not expressed a modified opinion; and
- (e) in the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company, nor any period from the most recently completed period for which Jackson & Company, issued an audit report in respect of the Company and the date of this Notice.

Dated: January 7, 2019

Seaway Energy Services Inc.

Per:

"Leon Ho"

Chief Financial Officer