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May 8, 2019

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British Columbia Securities Commission  
Alberta Securities Commission

Dear Sirs:

**Re: Seaway Energy Services Inc. (the “Company”)**

As required by National Instrument 51-102, Continuous Disclosure Obligations, we wish to advise that we are in agreement with the proposed change of auditor as set out in the “Notice of Change of Auditors” dated May 8, 2019.

In this regard, we confirm that there are no reportable events between the Company and our office as the former auditor of the Company, based on the information that we have on the Company at this time.

*Baker Tilly WM LLP*

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

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