

May 8, 2019

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, B.C.  
V7Y 1L2

Alberta Securities Commission  
Suite 600  
250-5<sup>th</sup> St. SW  
Calgary, Alberta  
T2P 0R4

Dear Sirs/Mesdames:

**RE: Seaway Energy Services Inc. (the "Company")  
Notice Pursuant to National Instrument 51-102 – Change of Auditor**

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In accordance with National Instrument 51-102 – Continuous Disclosure Obligations ("**NI 51-102**"), and in respect of our proposed engagement as auditors of the Company, we acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated May 8, 2019 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to NI 51-102, we have reviewed the Notice and agree with the information contained therein, based upon our knowledge of the information relating to said Notice and of the Company at this time. We have no basis to agree or disagree with the comments relating to the predecessor auditor.

Yours,



Buckley Dodds LLP  
Chartered Professional Accountants