



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

To: Baker Tilly WM LLP
And to: Buckley Dodds LLP

Seaway Energy Services Inc. (the "Company") hereby provides notice that Baker Tilly WM LLP, at the request of the Company, resigned as the Company's auditor effective **May 8, 2019** (the "Resignation"). Management of the Company will fill the vacancy by appointing Buckley Dodds LLP, as the Company's auditor in the place and stead of Baker Tilly WM LLP 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) Baker Tilly WM LLP was asked to resign as auditor of the Company to facilitate the appointment of Buckley Dodds LLP, of Suite 1140 - 1185 West Georgia Street, Vancouver, B.C. V6E 4E6;
- (b) Baker Tilly WM LLP, has not expressed any reservation in its report for the most recently completed fiscal year of the Company, nor for the period from the most recently completed period for which Baker Tilly WM LLP, issued an audit report in respect of the Company and the date of this Notice;
- (c) the Resignation of Baker Tilly WM LLP and appointment of Buckley Dodds 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 report of Baker Tilly WM LLP 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 audit of the most recently completed fiscal years of the Company, nor any period from the most recently completed period for which Baker Tilly WM LLP, issued an audit report in respect of the Company and the date of this Notice.

Dated: May 8, 2019

Seaway Energy Services Inc.

Per:

Leon Ho
Chief Financial Officer