DALE MATHESON CARR-HILTON LABONTE LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

May 14, 2021

TO: Alberta Securities Commission 600, 250 - 5 Street SW Calgary, Alberta T2P 0R4

> Financial and Consumer Affairs Authority of Saskatchewan Suite 601, 1919 Saskatchewan Drive Regina, Saskatchewan S4P 4H2

Ontario Securities Commission 20 Queen Street West, 20th Floor Toronto Ontario M5H 3S8

Nova Scotia Securities Commission Suite 400, 5251 Duke Street Duke Tower P.O. Box 458 Halifax, Nova Scotia B3J 1P3

Government of Newfoundland and Labrador Financial Services Regulation Division P.O. Box 8700 Confederation Building 2nd Floor, West Block Prince Philip Drive St. John's, Newfoundland and Labrador A1B 4J6 British Columbia Securities Commission 710 W. Georgia Street PO Box 10142, Pacific Center Vancouver, British Columbia V7Y 1L2

The Manitoba Securities Commission 500-400 St. Mary Avenue Winnipeg, Manitoba R3C 4K5

Financial and Consumer Services Commission (New Brunswick) 85 Charlotte Street, Suite 300 Saint John, New Brunswick E2L 2J2

Prince Edward Island Securities Office 95 Rochford Street, 4th Floor Shaw Building P.O. Box 2000 Charlottetown, Prince Edward Island C1A 7N8

Wasserman Ramsay LLP 3601 Highway 7, Unit 1008 Markham, Ontario L3R 0M3

Dear Sirs/Mesdames:

We have read the statements made by PetroCorp Group Inc. in the attached copy of change of auditor notice dated May 12, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated May 12, 2021.

Yours truly,

DMCL.

DALE MATHESON CARR-HILTON LABONTE LLP

CHARTERED PROFESSIONAL ACCOUNTANTS