

# LANCASTER & DAVID

CHARTERED PROFESSIONAL ACCOUNTANTS

August 27, 2015

British Columbia Securities Commission

Alberta Securities Commission

Government of Saskatchewan, Securities Division

Ontario Securities Commission

Dear Sirs:

**Re: Hillcrest Petroleum Ltd.  
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated August 27, 2015 given by the Company to ourselves and PricewaterhouseCoopers, LLP.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours truly,



**Lancaster & David**  
**Chartered Professional Accountants**

c.c. Hillcrest Petroleum Ltd.