

March 26, 2020

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

-and to-

Alberta Securities Commission
Suite 600, 250 – 5th St. SW
Calgary, AB T2P 0R4

-and to-

TSX Venture Exchange Inc.
10th Floor, 300 – 5th Avenue S.W.
Calgary, AB T2P 3C4

Dear Sirs:

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

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the notice of change of auditor (the “**Notice**”) issued on March 26, 2020 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be filed on SEDAR.

Yours truly,



CHARTERED PROFESSIONAL ACCOUNTANTS