

March 17, 2020

To: Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

We have read the statements made by Hillcrest Petroleum Ltd. in the attached copy of change of auditor notice dated March 13, 2020, 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 March 13, 2020.

Yours very truly,

(Signed) "PricewaterhouseCoopers LLP"

Chartered Professional Accountants

PricewaterhouseCoopers LLP PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7 T: +1 604 806 7000, F: +1 604 806 7806, www.pwc.com/ca

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.