

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** 

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