



June 3, 2020

Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Loon Energy Corporation Notice of Change of Auditor

In response to the request of Loon Energy Corporation (the "Company"), made in accordance with Section 4.11 of National Instrument 51-102, we confirm that we have reviewed the Notice of Change of Auditor of Loon Energy Corporation (the "Notice") dated June 3, 2020.

Based on our knowledge as of the date hereof, we confirm that we agree with the statements concerning our firm contained in the Notice.

Yours very truly,

Kennay March Shusarchurk Stewart up

Kenway Mack Slusarchuk Stewart LLP Chartered Professional Accountants

KBN/gfc cc: Loon Energy Corporation

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