



February 5, 2013

To the following Securities Commission(s):

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission

To the following Stock Exchange(s):

TSX Venture Exchange

Dear Sir or Madame,

Please find attached the Audited Financial Statements for the year ended December 31, 2011 which include an amended Auditor's Report referring to correct periods.

Yours truly,

PETRO VIKING ENERGY INC.

"Lars Glimhagen"

Lars Glimhagen
Chief Financial Officer