

**CHARTERED
ACCOUNTANTS**

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January 23, 2013

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
MNP LLP

Dear Sirs:

Re: Petro Viking Energy Inc. ("Company")
Notice Pursuant to NI 51-102 of Change of Auditor

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated January 17, 2013 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,

MacKay LLP

Chartered Accountants