

PETRO VIKING ENERGY INC.

**NATIONAL INSTRUMENT 51-102
CHANGE OF AUDITORS**

Alberta Securities Commission

4th Floor, 300 - 5 Avenue SW
Calgary, Alberta T2P 3C4

British Columbia Securities Commission

701 West Georgia Street
Vancouver, British Columbia V6B 1A6

Saskatchewan Financial Services Commission

6th Floor, 1919 Saskatchewan Drive
Regina, Saskatchewan S4P 3V7

TSX Venture Exchange

10th Floor, 300 - 5th Avenue SW
Calgary, Alberta T2P 3C4

MacKay LLP

1700, 717 - 7th Avenue SW
Calgary, Alberta T2P 0Z3

MNP LP

1500, 640 - 5th Avenue SW
Calgary, Alberta T2P 3G4

Re: Petro Viking Energy Inc. - Notice of Change of Auditor Pursuant to NI 51-102, Section 4.11

The directors of Petro Viking Energy Inc. ("**Petro**") advise that MacKay LLP ("**MacKay**"), Chartered Accountants, have resigned as auditors of Petro effective January 16, 2013, at the request of Petro.

Accordingly, the directors of Petro have appointed MNP LP, Chartered Accountants, as auditors for Petro to fill the vacancy created by the resignation of MacKay, Chartered Accountants. The change of auditor will be presented to Shareholders for consideration and approval at Petro's next Annual General Meeting which is expected to occur on or about May 30, 2013.

We confirm there has been no reportable disagreements with MacKay and there have been no adverse qualified or denied audit opinions contained in the auditor's report of Petro's audited financial statements for the preceding three fiscal years and there are no similar reservations contained in any auditors reports or comments on interim financial statements for any subsequent period preceding the date of this notice.

The proposal and the documents relating to the change of auditor has been considered, reviewed and approved by the Board of Directors and the Audit Committee of Petro, and is further subject to the approval of the shareholders of Petro, which will be sought at Petro's next annual general meeting.

DATED at Calgary, Alberta this 16th day of January, 2013.

BY ORDER OF THE BOARD OF DIRECTORS

PETRO VIKING ENERGY INC.

Per:

Irvin Eisler
President and CEO