

January 23, 2013

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

Dear Sirs/Mesdames:

**RE: Petro Viking Energy Inc. (the "Company")  
Change of Auditors  
Notice Pursuant to Part 4.11 of National Instrument 51-102**

As required by Part 4.11 of National Instrument 51-102, we have reviewed the information contained in the Company's Notice of Change of Auditor dated January 17, 2013 (the "Notice"), and hereby confirm our agreement with the information contained in the Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and MacKay LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from MacKay LLP, Chartered Accountants, will be filed with the securities regulatory authorities and provided to the Company's registered shareholders with the meeting materials relating to the Company's next meeting of shareholders.

Yours truly,



**Chartered Accountants**

c.c. MacKay LLP  
Petro Viking Energy Inc.