

October 15, 2021

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Canadian Securities Exchange

Re: Petro Viking Energy Inc. (the “Company”) – Notice of change of auditor dated October 7, 2021

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours truly,



MNP SENCRL, srl

¹ CPA auditor, CA, public accountancy permit No. A126822