

October 8, 2021

British Columbia Securities Commission

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Vancouver, B.C.
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Alberta Securities Commission

600 – 5th Avenue SW
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SERVICE

INTEGRITY

**Ontario Securities
Commission**

20 Queen Street West, 22nd Floor
Toronto, ON
M5H 3S8

**Autorite des Marchés
Financiers**

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2640, boulevard Laurier
Québec, Québec
G1V5C1

TRUST

**Canadian Securities
Exchange**

9th Floor – 220 Bay Street
Toronto, ON
M5J 2W4

**Re: Petro Viking Energy Inc. (“the Company”)
Notice Pursuant to NI 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company’s Notice of Change of Auditor dated October 07, 2021, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,



Chartered Professional Accountants

WDM CHARTERED PROFESSIONAL ACCOUNTANTS

cc. Petro Viking Energy Inc.

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