

NOTICE OF CHANGE OF AUDITOR

(National Instrument 51-102)

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

WDM Chartered Professional Accountants
Kenway Mack Slusarchuk Stewart LLP Chartered Professional Accountants

AVILA ENERGY CORPORATION (the “**Company**”) hereby provides notice that WDM Chartered Professional Accountants, at the request of the Company, resigned as the Company’s auditor effective March 5, 2024 (the “Resignation”). Pursuant to the *Business Corporations Act* (Alberta), the Directors of the Company have appointed Kenway Mack Slusarchuk Stewart LLP Chartered Professional Accountants, as the Company’s auditor in the place and stead of MNP LLP until the close of the next annual general meeting of shareholders of the Company.

In accordance with National Instrument 51-102 (“NI 51-102”) we confirm that:

- (a) WDM Chartered Professional Accountants was asked to resign as auditor of the Company to facilitate the appointment of Kenway Mack Slusarchuk Stewart LLP Chartered Professional Accountants, of Suite 300, 150 Avenue SW, Calgary Alberta T2R 0V2;
- (b) WDM Chartered Professional Accountants, has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which WDM issued an audit report in respect of the Company and the date of this Notice;
- (c) the Resignation of WDM Chartered Professional Accountants and appointment of Kenway Mack Slusarchuk Stewart LLP, Chartered Professional Accountants, as auditor of the Company were considered and approved by both the Audit Committee and the Board of Directors of the Company;
- (d) the audit reports of WDM Chartered Professional Accountants on the Company’ financial statements have not expressed a modified opinion; and
- (e) in the opinion of the Board of Directors of the Company, no “reportable event” as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company, nor any period from the most recently completed period for which WDM, issued an audit report in respect of the Company and the date of this Notice.

Dated: March 5, 2024

AVILA ENERGY CORPORATION

Per:  _____

Name: Leonard Van Betuw

Title: President & CEO