

March 5, 2024

**British Columbia Securities Commission**

P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, B.C.  
V7Y 1L2

**Alberta Securities Commission**

600 – 5<sup>th</sup> Avenue SW  
Calgary, AB  
T2P 0R4

**Ontario Securities Commission**

20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, ON  
M5H 3S8

**Canadian Securities Exchange**

9<sup>th</sup> Floor – 220 Bay Street  
Toronto, ON  
M5J 2W4

SERVICE

INTEGRITY

TRUST

**Re: Avila Energy Corporation (“the Company”)  
Notice Pursuant to NI 51-102 – Change of Auditor**

As required by the National Instrument 51-102, we wish to advise that we have reviewed the “Notice of Change of Auditors” dated March 5, 2024, and confirm that, based on our knowledge of the information stated therein, we agree with the statements in the Notice.

In this regard, we confirm that there are no reportable events between the Company and our office as the former auditor of the Company, based on the information that we have on the Company at this time.

Yours truly,

*WDM*

*Chartered Professional Accountants*

**WDM CHARTERED PROFESSIONAL ACCOUNTANTS**

cc. Avila Energy Corporation

Q:\WINWORD\MIKEKAO\MKLETRS\Avila Energy Corp (formerly Petro Viking Energy Inc)\Mar 2024 Resignation - Auditors\Avila Energy Corp - Letter to Regulators re Notice Change Auditors (Former auditor).docx



SUITE 420

1501 WEST BROADWAY

VANCOUVER, BRITISH COLUMBIA

CANADA V6J 4Z6

TEL: (604) 428-1866

FAX: (604) 428-0513

WWW.WDMCA.COM

**WDM**