

To Who it May Concern,

Saturn Oil & Gas Inc. is refiling the MD&A due to the following as outlined in the deficiency letter (included):

-The MD&A filed includes a summary of quarterly results for each of the eight most recently completed quarters as required under Item 1.5 of Form 51-102F1. However, the Net Loss disclosed for the quarter June 30, 2018 is incorrect.

- Amended interim financial report or interim MD&A must accompany new CEO and CFO certifications using Form 52-109F2R for financial years beginning on or after January 1, 2011, with current signature date as required by Part 6 of National Instrument 52-109.

Should you have any questions or concerns, please do not hesitate to contact me.

Geoff Jones, CPA, CA
VP of Finance