



Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs / Mesdames:

Saturn Oil & Gas Inc. wish to inform the Commissions that it is refiling its restated and amended unaudited condensed financial statements as at and for the three and nine months ended September 30, 2019. Accompanying these refilings are new Certificates of Interim Filings by the Company's CEO, John Jeffrey and the Company's CFO, Geoff Jones.

The original filing of the financial statements contained two copies of the Condensed Interim Statements of Changes in Shareholders' Equity but no Condensed Interim Statement of Cash Flows due to an inadvertent formatting error. The revised and amended statements will be posted to the Company's website immediately.

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

A handwritten signature in black ink, appearing to be "G. Jones", with a horizontal line extending to the right.

Geoff Jones, CPA, CA
VP of Finance & CFO
1-306-371-6561