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September 9, 2021

To:

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities Service Newfoundland and Labrador

Re: Saturn Oil & Gas Inc. (“Saturn”) - Notice of Change of Auditor

This letter is in response to the Notice of Change of Auditor for the above noted company dated September 8, 2021 (the “**Notice**”) pursuant to Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* (“**NI 51-102**”) in connection with the appointment of KPMG LLP as the successor auditor of Saturn.

As required by NI 51-102, we have reviewed the information contained in the Notice and based upon our knowledge as at the date hereof, we hereby confirm that we are in agreement with the statements contained in the Notice.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants