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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

September 9, 2021

Dear Sir/Madam

**Re: Notice of Change of Auditors of Saturn Oil and Gas Inc.**

We have read the Notice of **Saturn Oil and Gas Inc.** dated **September 8, 2021** and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The letters are written in a cursive, slightly slanted style.

Chartered Professional Accountants