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November 14, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Pancontinental Resources Corporation (the "Corporation")
Notice of Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated November 9, 2022 delivered to us by the Corporation in respect of the change of auditor of the Corporation as it relates to RSM Canada LLP.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours truly,
RSM Canada LLP

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants

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