

November 14, 2022

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC V7Y 1L2

Pancontinental Resources Corporation
217 Queen Street West, Suite 401
Toronto, ON M5V 0R2

Alberta Securities Commission
600, 250-5th Street S. W.
Calgary, AB, T2P 0R4

Ontario Securities Commission
20 Queen Street West, 19th Floor, Box 55
Toronto, ON, M5H 3S8

Dear Sirs/Mesdames:

**Re: Pancontinental Resources Corporation (the "Company")
Notice Pursuant to NI 51-102 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 Company in respect of the change of auditor of the Company.

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

I trust the foregoing is satisfactory.

Yours truly,

Jones & O'Connell LLP

Jones & O'Connell LLP
Chartered Professional Accountants
Licensed Public Accountants