
To: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission

November 24, 2021

Dear Sir/Madam

Re: Notice of Change of Auditors for High Arctic Energy Services Inc.

Pursuant to National Instrument 51-102, High Arctic Energy Services Inc. hereby provides change of auditor notice as follows:

- On November 24, 2021, PricewaterhouseCoopers LLP (the “Predecessor Auditor”), resigned as High Arctic Energy Services Inc.’s auditor, at the Company’s request,
- On November 24, 2021, High Arctic Energy Services Inc. appointed KPMG LLP (the “Successor Auditor”) of Calgary, Alberta, to fill the vacancy created by the resignation of the Predecessor Auditor, and to hold such position until the close of the next annual meeting of shareholders of High Arctic Energy Services Inc.
- There were no modifications of opinion by the Predecessor Auditor in the Auditors’ Reports of the two most recently completed fiscal years ended December 31, 2020 and 2019.
- The Board of Directors of High Arctic Energy Services Inc. is of the opinion that there were no “reportable events” as defined by National Instrument 51-102, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors’ Report was issued.
- Dated at the City of Calgary, in the Province of Alberta, on November 24, 2021.

Yours very truly,



Lance Mierendorf
Chief Financial Officer
High Arctic Energy Services Inc.
T. (587) 318 2218
lance.mierendorf@HAES.ca