



KPMG LLP  
205 5th Avenue SW  
Suite 3100  
Calgary AB  
T2P 4B9  
Telephone (403) 691-8000  
Fax (403) 691-8008  
[www.kpmg.ca](http://www.kpmg.ca)

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.**

We have read the Notice of High Arctic Energy Services Inc. dated November 24, 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 signature is written in a cursive, stylized font.

Chartered Professional Accountants

Calgary, Canada