



November 24, 2021

To:

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

We have read the statements made by High Arctic Energy Services Inc. in the attached copy of change of auditor notice dated November 24, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated November 24, 2021.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants

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