

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

May 26, 2025

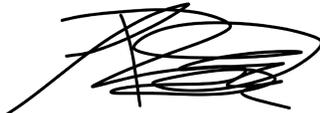
Dear Sir/Madam

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

Pursuant to National Instrument 51-102, High Arctic Energy Services Inc. (the “**Company**”) hereby provides a change of auditor notice as follows:

- On May 12, 2025, KPMG LLP (the “**Predecessor Auditor**”), resigned as the Company’s auditor, at the Company’s request,
- 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, 2024 and 2023.
- The Board of Directors of the Company 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.
- The Board of Directors of the Company has considered and approved the termination of the Predecessor Auditor.
- Dated at the City of Calgary, in the Province of Alberta, on May 26, 2025.

Yours very truly,



Lonnie Bate  
Chief Financial Officer  
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