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

May 26, 2025

Re: Notice of Change of Auditor of High Arctic Energy Services Inc.

We have read the Notice of Change in Auditor submitted to KPMG LLP by High Arctic Energy Services Inc. dated May 26, 2025 (the "Notice"), and are in agreement with the statements contained in the Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly curved line that tapers at both ends, serving as a decorative underline.

Chartered Professional Accountants
Calgary, Canada