

High Arctic Energy Services Inc.
2350, 330 5TH Ave SW, Calgary AB T2P 0L4

DELIVERED VIA SEDAR+

March 31, 2025

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

Dear Sirs/Mesdames

Re: High Arctic Energy Services Inc. (the "Corporation")

Please be advised that we have refiled the Corporation's consolidated financial statements for the years ended December 31, 2024 and 2023 (the "Financial Statements") (SEDAR+ project no: 06263240) to include the first page of the auditor's report that was inadvertently omitted.

We confirm that the only change to the Financial Statements is the above correction.

Yours truly,

HIGH ARCTIC ENERGY SERVICES INC.

"Lonn Bate"

Lonn Bate, Chief Financial Officer