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October 28, 2021

To: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Attorney General (Prince Edward Island)
Financial Services Regulation Division (Securities NL)

Dear Sirs/Mesdames:

Re: TAG Oil Ltd. (the "Company")
Notice of Change of Auditor Pursuant to National Instrument 51-102 ("NI 51-102")

We have reviewed the Notice of Change of Auditors of the Company dated October 25, 2021 (the "**Notice**") delivered to us by the Company in respect of its change of auditors.

Pursuant to subparagraph (6)(a)(ii) of section 4.11 of NI 51-102, we have reviewed the Notice and, based on our knowledge of such information at this time, we agree with statement (4) and we have no basis to agree with statements (1) to (3) or statement (5) contained in the Notice.

Yours very truly,

/s/ Deloitte LLP

Chartered Professional Accountants