



September 23, 2024

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Financial and Consumer Services Division (Prince Edward Island)
Office of the Superintendent of Securities Service, Newfoundland and Labrador

Dear Sirs/Madams:

Re: Grafton Ventures Energy Holdings Corp.

We refer to the Short Form Base Shelf Prospectus (the "Prospectus") of Westgate Energy Inc. ("Westgate" or the "Company") dated September 23, 2024 relating to the aggregate initial offering of common shares ("Common Shares"), Common Share purchase warrants ("Warrants"), debt securities ("Debt Securities"), subscription receipts ("Subscription Receipts"), or units ("Units") comprised of one or more of the other securities described in the Prospectus (all of the foregoing collectively, the "Securities"), or any combination thereof, for up to an aggregate initial offering price of \$30,000,000 (or the equivalent thereof in other currencies) during the 25-month period that the Prospectus, including any amendments hereto, remains effective.

We consent to being named and to the use in the above-mentioned Prospectus for our report dated May 3, 2024, to the shareholders of Grafton Ventures Energy Holdings Corp. on the following financial statements:

- Statements of financial position of Grafton Ventures Energy Holdings Corp. as at December 31, 2023 and December 31, 2022.
- Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended December 31, 2023 and December 31, 2022, and notes, comprising a summary of material accounting policy information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook—Assurance.

Yours truly,

MNP LLP

MNP LLP
Chartered Professional Accountants

MNP LLP

Suite 2000, 112 - 4th Avenue SW, Calgary AB, T2P 0H3

1.877.500.0792 T: 403.263.3385 F: 403.269.8450



September 23, 2024

TSX Venture Exchange

Dear Sirs/Madams:

Re: Grafton Ventures Energy Holdings Corp.

We refer to the Short Form Base Shelf Prospectus (the "Prospectus") of Westgate Energy Inc. ("Westgate" or the "Company") dated September 23, 2024 relating to the aggregate initial offering of common shares ("Common Shares"), Common Share purchase warrants ("Warrants"), debt securities ("Debt Securities"), subscription receipts ("Subscription Receipts"), or units ("Units") comprised of one or more of the other securities described in the Prospectus (all of the foregoing collectively, the "Securities"), or any combination thereof, for up to an aggregate initial offering price of \$30,000,000 (or the equivalent thereof in other currencies) during the 25-month period that the Prospectus, including any amendments hereto, remains effective.

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This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

MNP LLP

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Dear Sirs/Madams:

Re: Killam Asset Operating Statements

We refer to the Short Form Base Shelf Prospectus (the "Prospectus") of Westgate Energy Inc. ("Westgate" or the "Company") dated September 23, 2024 relating to the aggregate initial offering of common shares ("Common Shares"), Common Share purchase warrants ("Warrants"), debt securities ("Debt Securities"), subscription receipts ("Subscription Receipts"), or units ("Units") comprised of one or more of the other securities described in the Prospectus (all of the foregoing collectively, the "Securities"), or any combination thereof, for up to an aggregate initial offering price of \$30,000,000 (or the equivalent thereof in other currencies) during the 25-month period that the Prospectus, including any amendments hereto, remains effective.

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated May 7, 2024, to the Shareholders of Grafton Ventures Energy Holdings Corp. on the Killam Asset operating statements containing oil and gas sales, royalties, operating expenses, and operating income for the years ended, December 31, 2022 and 2021, and for the nine-months ended September 30, 2023 and 2022, and notes, including a summary of significant accounting policies.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook-Assurance.

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MNP LLP
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September 23, 2024

TSX Venture Exchange

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MNP LLP

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September 23, 2024



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Office of the Superintendent of Securities Service, Newfoundland and Labrador

Dear Sir / Madam:

Re: 763997 Alberta Ltd. (formerly Target Capital Inc.)

We refer to the Short Form Base Shelf Prospectus (the "Prospectus") of Westgate Energy Inc. ("Westgate" or the "Company") dated September 23, 2024 relating to the aggregate initial offering of common shares ("Common Shares"), Common Share purchase warrants ("Warrants"), debt securities ("Debt Securities"), subscription receipts ("Subscription Receipts"), or units ("Units") comprised of one or more of the other securities described in the Prospectus (all of the foregoing collectively, the "Securities"), or any combination thereof, for up to an aggregate initial offering price of \$30,000,000 (or the equivalent thereof in other currencies) during the 25-month period that the Prospectus, including any amendments hereto, remains effective.

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated July 15, 2024, to the Shareholders of the Company on the following financial statements:

- a. Consolidated statements of financial position as at March 31, 2024 and March 31, 2023; and,
- b. Consolidated statements of loss and comprehensive loss, changes in deficit and cash flows for the years ended March 31, 2024 and March 31, 2023 and a summary of material accounting policy information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audits of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Sincerely,

A handwritten signature in black ink that reads 'MNP LLP'.

MNP LLP
Chartered Professional Accountants



September 23, 2024

TSX Venture Exchange

Dear Sir / Madam:

Re: 763997 Alberta Ltd. (formerly Target Capital Inc.)

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Sincerely,

MNP LLP

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Chartered Professional Accountants