

October 13, 2021

DELIVERED VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Office of the Administrator of Securities, New Brunswick
Securities Division Department of Government Services and Lands,
Government of Newfoundland and Labrador
Registrar of Securities, Prince Edward Island

Dear Sirs:

Re: InPlay Oil Corp. (the "Corporation") – Final Short Form Prospectus dated October 13, 2021 (the "Prospectus")

We refer to the Prospectus relating to the distribution of up to 9,591,000 subscription receipts ("**Subscription Receipts**") of the Corporation (including the 1,251,000 Subscription Receipts issuable on the exercise of the over-allotment option granted to the underwriters) at a price of \$1.20 per Subscription Receipt for gross proceeds of up to \$11,509,200.

We consent to the use of our name, Burnet, Duckworth & Palmer LLP on the cover page and under the heading "Interest of Experts" in the Prospectus and the use of our name and the reference to our opinions under the heading "Canadian Federal Income Tax Considerations" and "Eligibility for Investment".

We confirm that we have read the Prospectus and the documents incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinions referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions. This is a consent contemplated by Section 10.1 of National Instrument 41-101 – *General Prospectus Requirements* and we disclaim any liability beyond the statutory liability provisions of the of Canadian securities legislation applicable to the Prospectus.

Yours truly,

(signed) "*Burnet, Duckworth & Palmer LLP*"

BURNET, DUCKWORTH & PALMER LLP