



October 13, 2021

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  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Office of the Superintendent of Securities, Government of Prince Edward Island

We refer to the short form prospectus of InPlay Oil Corp. (the Company) dated October 13, 2021 relating to the distribution of 8,340,000 subscription receipts at a price of \$1.20 per subscription receipt.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 16, 2021 to the shareholders of the Company on the following financial statements:

- statements of financial position as at December 31, 2020 and December 31, 2019;
- statements of (loss) and comprehensive (loss), changes in equity and cash flows for the years ended December 31, 2020 and December 31, 2019; and
- the notes to the financial statements, which include significant accounting policies and other explanation information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements on 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.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

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