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To Alberta Securities Commission  
British Columbia Securities Commission

August 1, 2017

Dear Sir/Madam

**Re: Notice of Change of Auditors of PentaNova Energy Corp.**

We have read the Notice of PentaNova Energy Corp. dated August 1, 2017 and are in agreement with the statements contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP'. The letters are cursive and somewhat stylized.

Chartered Professional Accountants  
Calgary, Canada