

August 1, 2017

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: PENTANOVA ENERGY CORP.
Change of Auditor Notice dated August 1, 2017**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

Ernst + Young LLP

cc: The Board of Directors, PENTANOVA ENERGY CORP.