

December 6, 2019

British Columbia Securities Commission
PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Ontario Securities Commission
20 Queen Street West, 19th Floor, Box 55
Toronto Ontario
M5H 3S8

Alberta Securities Commission
600, 250 – 5th Street SW
Calgary, AB
T2P 0R4

Autorite des Marches Financiers
Place de la Cité, Tour Comminar
2640, boulevard Laurier, bureau 400, 4^e étage
Sainte-Foy, PQ
G1V 5C1

Dear Sirs / Mesdames:

Re: DXI Energy Inc. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated December 6, 2019, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: Toronto Stock Exchange

