

**NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)**

TO: KPMG LLP

AND TO: McGovern Hurley LLP

AND TO: British Columbia Securities Commission
Alberta Securities Commission

RE: **Horizon Petroleum Ltd.**

In accordance with Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**"), Horizon Petroleum Ltd. (the "**Company**") hereby gives notice and confirms that:

1. effective January 4, 2021, KPMG LLP (the "**Former Auditor**") resigned as auditor of the Company at the Company's request;
2. effective January 4, 2021, McGovern Hurley LLP (the "**Successor Auditor**") was appointed as successor auditor to the Company, to hold office commencing January 4, 2021 until the close of the next annual general meeting of the shareholders of the Company;
3. the audit committee of the Company has considered the resignation of the Former Auditor as the Company's auditor and recommended the appointment of the Successor Auditor as the Company's auditor;
4. the resignation of the Former Auditor as the Company's auditor and appointment of the Successor Auditor as the Company's auditor were approved by the Board of Directors of the Company;
5. the Former Auditor has not expressed any modified opinion in its audit reports for the period during which the Former Auditor was the Company's auditor; and
6. to the knowledge of the directors of the Company, no "reportable event" as such term is defined in NI 51-102 has occurred in connection with the audits for the period during which the Former Auditor was the Company's auditor.

DATED the 11th day of January, 2021.

HORIZON PETROLEUM LTD.

Per: *"signed"*

Dr. David A. Winter
President and Chief Executive Officer