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To: British Columbia Securities Commission
Alberta Securities Commission

January 11, 2021

Dear Sir/Madam

Re: Notice of Change of Auditors of Horizon Petroleum Ltd.

We have read the Notice of Horizon Petroleum Ltd. dated January 11, 2021 and are in agreement with the statements contained in such Notice.

Yours very truly,

KPMG LLP

Chartered Professional Accountants
Calgary, Canada