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Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan – Securities Division
The Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Securities Commission of Newfoundland and Labrador
New Brunswick Securities Commission

Dear Sirs/Mesdames:

Re: Surge Energy Inc. (the “Company”)

We refer to the short form prospectus of the above Company dated November 21, 2013 relating to the qualification for distribution of subscription receipts of the Company.

We consent to be named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 19, 2013 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2012 and December 31, 2011,

Consolidated statements of income (loss) and comprehensive income (loss), changes in shareholders' equity and cash flows for the years then ended, and

notes, comprising a summary of significant accounting policies and other explanatory information

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CICA Handbook – Assurance.

Yours very truly,

KPMG LLP

Chartered Accountants

November 21, 2013
Calgary, Canada

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