

June 20, 2000

Alberta Securities Commission

Dear Sirs:

Re: High Five Oilfield Services Ltd.

We are the auditors of Patch H2S Services Ltd. and under date of December 19, 1999, we reported on the following financial statements in the prospectus of High Five Oilfield Services Ltd., dated June 20, 2000, relating to the issue and sale of 5,000,000 units with each unit consisting of one common share and one common share purchase warrant which entitles the holder to purchase one common share at a price of \$0.40 for a period of twelve months from the date of closing.

Balance sheets as at July 31, 1999 and 1998;
Statements of loss and deficit and cash flows for each of the years in the two year period ended July 31, 1999.

The prospectus includes the following unaudited interim financial statements:

Balance sheets as at March 31, 2000 and 1999
Statements of loss and deficit and cash flows for the three months ended March 31, 2000 and 1999.

We have not audited any financial statements of the company as at any date or for any period subsequent to July 31, 1999. Although we have performed an audit for the year ended July 31, 1999, the purpose and therefore the scope of the audit was to enable us to express our opinion on the financial statements as at July 31, 1999 and for the year then ended, but not on the financial statements for any interim period within that year.

Therefore, we are unable to and do not express an opinion on the unaudited balance sheets as at March 31, 2000 and 1999 and the unaudited interim statements of loss and deficit and cash flows for the three months ended March 31, 2000 and 1999 nor on the financial position, results of operations or cash flows as at any date or for any period subsequent to July 31, 1999.

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We have, however, performed review procedures which meet the standards established by the Canadian Institute of Chartered Accountants relating to unaudited interim financial statements in prospectuses. Based on the results of these procedures, nothing has come to our attention which causes us to believe that the unaudited interim financial statements are not presented, in all material respects, in accordance with generally accepted accounting principles.

The procedures referred to in the preceding paragraph do not constitute an audit and would not necessarily reveal material adjustments which might be required to present fairly, in all material respects, the financial position of the company as at March 31, 2000 and 1999 and the results of its loss and deficit and cash flows for the three months ended March 31, 2000 and 1999 in accordance with generally accepted accounting principles.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be relied on for any other purpose.

Yours very truly,

Signed "Grant Thornton LLP"

Chartered Accountants

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