

April 21, 2014

The Directors
Perisson Petroleum Corporation
1000 Sherbrooke Street West, Suite 2100
Montreal, Quebec H3A 0A6
Canada

Ladies and Gentlemen:

In accordance with your request, we have enclosed a modified version of Form 51-101F2 Report on Contingent Resources Data and Prospective Resources Data by Independent Qualified Reserves Evaluator or Auditor in reference to our report entitled "Estimates of Unrisked Contingent and Prospective Oil Resources to the Morichal Sinoco S.A. Interest in the VMM-17 License located in the Middle Magdalena Basin, Colombia, as of September 1, 2013".

We did not prepare an economic analysis of the contingent and prospective resources evaluated in our report. Therefore, the enclosed document is based on Form 51-101F2 and has been modified to exclude references to economic analysis in paragraphs 1 and 4 of Form 51-101F2.

Please let us know if we can be of further assistance.

Sincerely,

/s/ Philip R. Hodgson

Philip R. Hodgson
Vice President

PRH:AMH

Enclosure

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