

April 17, 2019

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Perisson Petroleum Corp.

Dear Sir/Madam:

Re: Perisson Petroleum Corp. ("Perisson")

We have read the Notice of Change of Auditor of Perisson dated April 15, 2019, (the "Notice"), which we understand will be filed pursuant to National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Manning Elliot LLP.

Yours truly,

A handwritten signature in black ink that reads "MNP LLP".

MNP LLP

Chartered Professional Accountants