

DELIVERED VIA SEDAR

April 5, 2024

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Services Commission, New Brunswick

Dear Sirs:

Re: Orca Energy Group Inc. (the "Corporation")

Please be advised that we have refiled the Corporation's consolidated annual financial statements for the year ended December 31, 2023 (the "**Financial Statements**") (SEDAR Project Number 06110668) and the corresponding annual report (the "**Annual Report**") (SEDAR Project Number 06110671) as the Corporation inadvertently included an unsigned version of the auditor's report therein.

We confirm that the only change to the Financial Statements and Annual Report is the above correction.

Yours truly,

ORCA ENERGY GROUP INC.

(Signed) "*Lisa Mitchell*"

Chief Financial Officer