

September 18, 2014

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial and Consumer Affairs Authority
Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

RE: Pine Cliff Energy Ltd. (the “Corporation”)

We refer to the short form prospectus of the Corporation dated September 18, 2014 relating to the sale and issue of 29,300,000 common shares of the Corporation at a price of \$2.05 per common share (the “Prospectus”).

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 20, 2014 to the shareholders of the Corporation on the following consolidated financial statements of the Corporation:

- consolidated statement of financial position as at December 31, 2013 and 2012; and
- consolidated statements of earnings (loss), comprehensive earnings (loss), changes in equity and cash flows for the years then ended.

We also consent to being named and to the inclusion in the above-mentioned Prospectus of our report dated August 20, 2014 to the Board of Directors of the Corporation on the Operating Statement of oil and gas properties for the year ended December 31, 2013.

We report that we have read the Prospectus and all information 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 financial statements upon which we have reported or that are within our knowledge as a result of our audit of such 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 CPA Canada Handbook – Assurance.

Yours very truly,



Chartered Accountants