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February 27, 2015

Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Precision Drilling Corporation (the "Entity")

We refer to the short form prospectus of the Entity dated February 27, 2015 relating to an offer to exchange all outstanding US $400 million 5.25% Senior Notes due 2024.

We consent to be named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our reports dated March 6, 2014 and March 8, 2013 to the shareholders of the Entity on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2013, December 31, 2012, and December 31, 2011

Consolidated statements of earnings, comprehensive income, cash flow and changes in equity for the years then ended, and

Notes to consolidated financial statements, comprising a summary of significant accounting policies and other explanatory information

We report that we have read the short form prospectus and all information specifically 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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,

KPMG LLP

Chartered Accountants
February 27, 2015
Calgary, Canada