KPMG LLP
205 5th Avenue SW
Suite 3100
Calgary AB
T2P 4B9
Telephone (403) 691-8000
Fax (403) 691-8008
www.kpmg.ca

Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Precision Drilling Corporation (the “Corporation”)

We refer to the short form prospectus of the above Corporation dated June 20, 2017 relating to the offer to exchange all outstanding US$350,000,000 7.750% Senior Notes due 2023 for an equal amount of 7.750% Senior Notes due 2023.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 3, 2017 to the shareholders and Board of Directors of the Corporation on the following financial statements:

Consolidated statements of financial position as at December 31, 2016 and December 31, 2015;

Consolidated statements of loss, comprehensive loss, changes in equity and cash flows for the years then ended; and

notes, 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 Professional Accountants

June 20, 2017
Calgary, Canada