



May 22, 2020

Alberta Securities Commission
600, 250 – 5th Street SW
Calgary, AB T2P 0R4
Attention: Executive Director

British Columbia Securities Commission
PO Box 10142, Pacific Centre
5th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2
Attention: Financial Reporting

Financial and Consumer Affairs Authority of Saskatchewan
Suite 601, 1919 Saskatchewan Drive
Regina, SK S4P 4H2
Attention: Securities Division

Dear Sirs/Mesdames:

RE: Notice of Change of Auditor for Aurex Energy Corp. (the “Company”)

In accordance with National Instrument 51-102, we have read the Company’s Notice of Change of Auditor dated May 22, 2020 and are in agreement with the statements contained in such Notice.

Yours very truly,

Virtus Group LLP

Virtus Group LLP