

24 March 2017

TO: Alberta Securities Commission
British Columbia Securities Commission

Zenith Energy Ltd
Notice of Change of Auditor dated March 24, 2017

Pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*, please accept this letter as confirmation that we have reviewed the Notice of Change of Auditor of Zenith Energy Ltd. dated March 24, 2017 and, based on our knowledge as at the time of receipt, we agree with the information and each of the statements contained therein pertaining to our firm.

pkf Littlejohn LP

PKF Littlejohn LLP
Chartered Accountants