



December 1, 2014

To: British Columbia Securities Commission,  
Alberta Securities Commission,  
Saskatchewan Financial Services Commission,  
Manitoba Securities Commission,  
Ontario Securities Commission,  
New Brunswick Securities Commission,  
Nova Scotia Securities Commission,  
Prince Edward Island Securities Office, and  
Securities Commission of Newfoundland

We have read the statements made by Tethys Petroleum Limited in the attached copy of change of auditor notice dated November 25, 2014, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated November 25, 2014.

Yours very truly,

*PricewaterhouseCoopers LLP*

**Chartered Accountants**