

**EARLY WARNING REPORT PURSUANT TO
NATIONAL INSTRUMENT 62-103
AND UNDER THE EARLY WARNING REQUIREMENTS OF THE APPLICABLE
SECURITIES LEGISLATION OF CANADA**

1. Name and Address of Offeror:

Gregory J. Leia
#203, 221 10th Avenue SE
Calgary, Alberta T2G 0V9
(the “Offeror”)

2. Designation and number or principal amount of securities and the Offeror’s security holdings percentage in the class of securities of which the Offeror acquired ownership or control in the transaction or occurrence giving rise to the obligation to file the news release, and whether it was ownership or control that was acquired in those circumstances:

On December 8, 2021 a company owned by the Offeror (Gregory J. Leia Professional Corporation) acquired 2,000,000 common shares of Waskahigan Oil & Gas Corp. (“WOGC”) upon subscribing for private placement at \$0.05/per common share.

3. Designation and number of principal amount of securities and the Offeror’s security holding percentage in the class of securities immediately after the transaction or occurrence giving rise to the obligation to file the new release:

The Offeror owns, directly or indirectly, through El Indio Investment Corp, Future Key Management Inc. and Gregory J. Leia Professional Corporation or exercises control or direction over an aggregate of 7,542,100 shares, representing 57% of the 113,196,868 outstanding common shares after the placement of 684,300 common shares to Oilrac Enterprises Inc.

4. Designation and number or principal amount of securities and percentage of outstanding securities of the class of securities referred to in paragraph 3 over which:

(i) The Offeror, either alone or together with any joint actors, has ownership and control:

The Offeror has ownership and control over a total of 7,542,100 common shares, representing 57% of the outstanding common shares.

(ii) The Offeror, either alone or together with any joint actors, has ownership but control is held by other person or companies other than the Offeror or any joint actor:

Not applicable.

(iii) The Offeror, either alone or together with any joint actors, has exclusive or shares control but does not have ownership:

Not applicable.

5. Market where that transaction or occurrence took place:

Private placement from treasury

6. Purpose of the Offeror and any joint actors in effecting the transaction or occurrence that gave rise to the news release, including any future intention to acquire ownership of, or control over, additional securities of the reporting issuer:

The acquisition of the common shares were made for investment purposes. The Offeror may from time to time acquire additional securities of TAPC, dispose of some or all of the existing or additional securities it holds or will hold, or may continue to hold its current position.

7. General nature and the material terms of any agreement, other than lending arrangement, with respect to securities of the reporting issuer entered into by the Offeror, or any joint actor, and the issuer of the securities or any other entity in connection with the transaction or occurrence giving rise to the news release, including agreements with respect to the acquisition, holding, disposition or voting of any of the securities.

No agreement exists with respect to the acquisition, holding, disposing or voting of any of the shares acquired.

8. Names and any joint actors in connection with the disclosure in this news release and report of acquisition:

Not applicable.

9. In the case of the transaction or occurrence that did not take place on a stock exchange or other market that represents a published market for the securities, including an issuance from treasury, the nature and value of the consideration paid by the Offeror; and, if applicable, a description of any change in any material fact set out in the previous report by the entity under the early warning requirements of part 4 in respect of the reporting issuer's securities:

The Offeror paid cash consideration of \$0.05 per common share.

10. If applicable, a description of any change in any material fact set out in the previous report by the entity under the early requirements or Part 4 of National Instrument 62-103 in respect of the reporting issuer's securities:

Not applicable.

11. Description of the exemption from securities legislation being relied on by the Offeror and the facts supporting that reliance:

Not applicable.

DATED the 9th day of December, 2021

Signed "Gregory J. Leia"