



WHISTLEBLOWER POLICY

The Audit Committee of the Board of Directors of Pure Energy Services Ltd., (the "Corporation") has adopted the following procedures for (a) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters, and (b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.

1. Any employee of the Corporation or any of its subsidiaries may submit, on a confidential, anonymous basis, any complaints or concerns regarding the Corporation's accounting, internal accounting controls, auditing matters, or financial statements or other public disclosure documents. **Employees may submit complaints or concerns by phone, fax, or email first to the Corporation's Whistleblower Contact, and if no response, directly to the Chair of the Audit Committee, using the contact information set forth below.**
2. Following the receipt of any complaint, the Chair of the Audit Committee will investigate each matter reported and take corrective and disciplinary action, if appropriate, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay, or termination of employment.
3. The Chair of the Audit Committee may enlist committee members, employees of the Corporation and/or outside legal, accounting or other advisers, as appropriate, to conduct any investigation of complaints made under this policy. In conducting any investigation, the Chair of the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
4. Retaliation, victimization or harassment of any kind against employees for complaints submitted under this policy that are made in good faith will not be tolerated. Additionally, no employee shall be adversely affected because the employee refuses to carry out a directive that constitutes or would constitute a violation of law.
5. The Chair of the Audit Committee shall retain as a part of the records of the Audit Committee any such complaints or concerns for a period of not less than seven years.

WHISTLEBLOWER CONTACT INFORMATION:

EthicsPoint, Inc.

Telephone: 1-888-559-8514

Via their website at www.ethicspoint.com and clicking on "File a Report".

Via Pure Energy's website, by clicking on the "EthicsPoint" link and then clicking on "File a Report".

CHAIR OF THE AUDIT COMMITTEE CONTACT INFORMATION:

Mr. James C. Smith

Telephone: (403) 617-4472

Fax: (403) 265-0858

Email: smithjc@shaw.ca