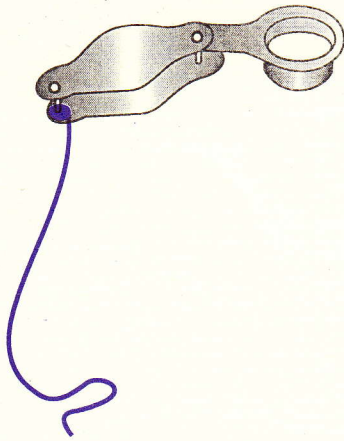




SEMS Exploration Services Ltd.

17 Orphan Crescent, Labone, Accra
P. O. Box OS 2805, Osu, Accra
Ghana, West Africa
Tel: +233 21 784124 / 7010690
Fax: +233 21 776214
E-mail: sems@ghana.com
Website: www.sems-exploration.com

November 8, 2010

VIA SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Toronto Stock Exchange

Dear Sirs/Mesdames:

Re: Xtra-Gold Resources Corp. (the "Corporation")

Final Prospectus of the Corporation dated November 8, 2010 (the "Prospectus")

We refer to the Prospectus.

We are the authors of an independent technical report on the Kibi Project entitled "Xtra-Gold Resources Corp.: Independent Technical Report – Apapam Concession – Kibi Project – Eastern Region, Ghana – July 12, 2010" which has been completed in accordance with the terms of National Instrument 43-101 (the "Technical Report").

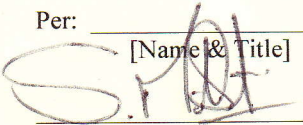
We hereby consent to being named in the Prospectus and to the use, through incorporation by reference in the Prospectus, of the Technical Report. We also consent to the filing of the Technical Report with Canadian Securities Administrators and the inclusion of a summary of the Technical Report in the Prospectus.

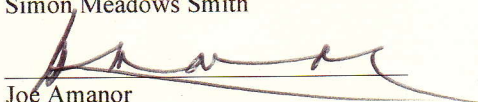
We confirm that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the Technical Report or that are within our knowledge as a result of the services performed by us in connection with the preparation of the Technical Report. We consider the disclosure to be accurate to the best of our knowledge.

This letter is provided solely for the purpose of assisting you in discharging your responsibilities in connection with the transaction described above and may not be used or relied upon by any other parties or for any other purpose.

Yours truly,

SEMS Exploration

Per: 
[Name & Title]
Simon Meadows Smith


Joe Amanor