



NOTICE OF CHANGE OF AUDITOR

TO: RELIANT CPA PC

AND TO: BF BORGERS CPA PC

In accordance with Section 4.11 of *National Instrument 51-102 - Continuous Disclosure Obligations* ("**NI 51-102**"), notice is hereby given that, effective October 25, 2023:

- (1) The former auditor, BF Borgers CPA PC, have been discharged as auditor effective as of October 25, 2023 and Reliant CPA PC was appointed as successor auditor of Corporation effective as of October 25, 2023.
- (2) The discharge of BF Borgers CPA PC, and the appointment of Reliant CPA PC, in their place has been approved by the Corporation's board of directors.
- (3) There have been no reservations contained in the former auditor's report on the financial statements of the Corporation for the past fiscal years ended December 31, 2022, or with the previous auditor's in fiscal year 2021;
- (4) In the Corporation's opinion, there are no reportable events (as defined in 7(e) of National Instrument NI 51-102).

DATED as of the 25th day of October, 2023.

XTRA-GOLD RESOURCES CORP.

Per:

Name: James Longshore

Title: Chief Executive Officer