

X-TERRA RESOURCES INC.

CHANGE OF AUDITOR NOTICE

TO: Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission

AND TO: PricewaterhouseCoopers LLP
Raymond Chabot Grant Thornton LLP

X-Terra Resources Inc. (the “**Corporation**”) gives the following notice in accordance with Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. PricewaterhouseCoopers LLP, Partnership of Chartered Professional Accountants has resigned as auditor of the Corporation effective February 3, 2021 at the request of the Corporation.
2. The request that PricewaterhouseCoopers LLP, Partnership of Chartered Professional Accountants resign as auditor of the Corporation and the decision to appoint Raymond Chabot Grant Thornton LLP, Chartered Professional Accountants as successor auditor have been considered and approved by the Board of Directors of the Corporation.
3. The auditor’s reports of PricewaterhouseCoopers LLP, Partnership of Chartered Professional Accountants on the Corporation’s financial statements for the fiscal years ended December 31, 2019 and December 31, 2018, respectively, did not express a modified opinion.
4. There are no reportable events as such term is defined in NI 51-102.

DATED February 3, 2021.

X-TERRA RESOURCES INC.

per:


Sylvain Champagne
Chief Financial Officer