



RPO Box 60610 GRANVILLE PARK
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XXL Energy Corp. Notice of Change of Auditor

To: Geib & Company
Michelle So, Partner, Smythe LLP

And To: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission
TSX Venture Exchange

Re: Notice of Change of Auditor (the "**Notice**") pursuant to Section 4.11 of National Instrument 51-102 -*Continuous Disclosure Obligations* ("**NI 51-102**")

This notice is prepared and delivered in accordance with section 4.11 of NI 51-102. We confirm that we have received the consent of Geib & Company ("**Geib**") effective September 6, 2023 to act as auditor of XXL Energy Corp. ("**XXL**").

In accordance with NI 51-102, XXL hereby states that:

1. Smythe LLP ("**Smythe**") issued a resignation letter on its own initiative as auditors of the Company effective August 10, 2023;
2. the resignation of Smythe has been approved by the audit committee of the Company and the board of directors of the Company;
3. the appointment of Geib was approved by the audit committee and the board of directors of the Company;
4. there was no modified opinion expressed in Smythe's report on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation of Smythe; and
5. there have been no "reportable events" within the meaning assigned under subsection 4.11(1) of NI 51-102.

We thank you for your cooperation.



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DATED this 7th day of September, 2023.

XXL ENERGY CORP.

By: “Scott R. Hislop”

Name: Scott R. Hislop
Title: Chief Financial Officer