

NOTICE OF CHANGE OF AUDITOR

TO: **Alberta Securities Commission,
British Columbia Securities Commission,
Nova Scotia Securities Commission
Ontario Securities Commission**

AND TO: **UHY McGovern Hurley LLP,
Chartered Professional Accountants**

AND TO: **Dale Matheson Carr-Hilton Labonte LLP,
Chartered Professional Accountants**

TAKE NOTICE THAT UHY McGovern Hurley LLP, Chartered Professional Accountants, ('McGovern') the former auditor of **WESTERN TROY CAPITAL RESOURCES INC.** (the 'Corporation') tendered their resignation (the "Resignation") effective November 13, 2017 and the directors of the Corporation on November 13, 2017 appointed Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants, successor auditors in their place.

TAKE FURTHER NOTICE THAT:

- (a) the former auditors of the Corporation were requested to resign at the request of the Corporation;
- (b) the resignation of UHY McGovern Hurley LLP, Chartered Professional Accountants, and the appointment of Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants in their place have been approved by the Board of Directors of the Corporation;
- (c) there have been no reservations contained in the auditor's reports on the annual financial statements of the Corporation for the two (2) fiscal years immediately preceding the date of this notice nor for any period subsequent to the most recently completed period for which an audit report was issued; and
- (d) there were no reportable events (as defined in part 3 of National Policy No. 31) in connection with each of McGovern's audits of the Company, which occurred prior to their resignation.

DATED at Toronto, Ontario this 13th, day of November, 2017.

BY ORDER OF THE BOARD

(signed) "*Rex Loesby*"
Rex Loesby, President and CEO