



NOTICE OF CHANGE OF AUDITOR

September 21, 2023

TO: Alberta Securities Commission,
British Columbia Securities Commission,
Ontario Securities Commission,
Saskatchewan Securities Commission

AND TO: KPMG LLP

AND TO: MNP LLP

Dear Sir/Madam

Re: Notice of Change of Auditors for West High Yield (W.H.Y.) (the "Corporation")

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102"), the Corporation hereby provides change of auditor notice as follows:

- On September 21, 2023, KPMG LLP of Calgary, AB, resigned as the Corporation's auditor, of its own initiative.
- On September 21, 2023, the Corporation appointed MNP LLP of Calgary, AB, to fill the vacancy created by the resignation of KPMG LLP, and to hold such position until the close of the next annual meeting of shareholders of the Corporation.
- The resignation of KPMG LLP and the appointment of MNP LLP was considered and approved by the board of directors of the Corporation.
- There were no modifications of opinion by KPMG LLP in the Auditors' Reports of the two most recently completed fiscal years of the Corporation ended December 31, 2022 and December 31, 2021.
- The board of directors of the Corporation is of the opinion that there were no "reportable events" as defined by NI 51-102, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors' Report was issued.

DATED at the City of Calgary, in the Province of Alberta this 21st day of September, 2023.

Yours very truly,

WEST HIGH YIELD (W.H.Y.) RESOURCES LTD.

Per: /s/ "Frank Marasco Jr."

Name: Frank Marasco Jr.

Position: President and Chief Executive Officer