

# McGovern Hurley

*Audit. Tax. Advisory.*

September 18, 2023

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange

Dear Sirs/Mesdames:

**Re: Abasca Resources Inc.**

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We have reviewed the information contained in the Change of Auditor Notice of Abasca Resources Inc. dated September 18, 2023 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Manning Elliott LLP.

Yours truly,

McGovern Hurley LLP

*"McGovern Hurley LLP"*

Chartered Professional Accountants  
Licensed Public Accountants

**Abasca Resources Inc.**

**NOTICE OF CHANGE OF AUDITORS**

**To:**

**Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange**

Abasca Resources Inc. (the "**Company**") hereby gives notice pursuant to National Instrument 51-102 ("**NI 51-102**") that:

- (a) At the request of the Company, Manning Elliott LLP, Chartered Professional Accountants, of Suite #1700, 1030 West Georgia, Vancouver, British Columbia, V6E 2Y3, (the "Former Auditor") resigned as the auditor of the Company on September 18, 2023.
- (b) The Company's Audit Committee considered and recommended to the Board of Directors the acceptance of the Former Auditor's resignation, and further recommended the appointment of McGovern Hurley LLP, Chartered Professional Accountants of 251 Consumers Road, Suite 800, North York, Ontario M2J 4R3, as the successor auditor.
- (c) There have been no reservations or modified opinions in the auditor's reports of Manning Elliott LLP on the financial statements of the Company for: (a) the audit of the two most recently completed fiscal years of the Company; or (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the effective date of the resignation of Manning Elliott LLP.
- (d) There have been no "reportable events", as that term is defined in NI 51-102.
- (e) The Company's Board of Directors, on the recommendation of its Audit Committee, has approved the appointment of McGovern Hurley LLP, Chartered Professional Accountants as its new auditor to fill the vacancy created by the resignation of the Former Auditor.

DATED this 18<sup>th</sup> day of September, 2023.

**ABASCA RESOURCES INC.**

Per: "Erik H. Martin"  
Erik H. Martin  
Chief Financial Officer