



17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

September 18, 2023

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – Abasca Resources Inc. (the “Company”)

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated September 18, 2023, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the information contained in the Notice as it relates to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

"MANNING ELLIOTT LLP"

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 18th day of September, 2023.

ABASCA RESOURCES INC.

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