

McGovern Hurley

Audit. Tax. Advisory.

November 24, 2023

To: Alberta Securities Commission
British Columbia Securities Commission

And To: ATEX Resources Inc.
DeVisser Gray LLP

Dear Sirs/Mesdames:

Re: ATEX Resources Inc.

We have reviewed the information contained in the Change of Auditor Notice of ATEX Resources Inc. dated November 24, 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 DeVisser Gray LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants