

**MART RESOURCES INC.**

**NOTICE OF CHANGE OF AUDITOR**

**PURSUANT TO SECTION 4.11 OF NATIONAL INSTRUMENT 51-102**

Mart Resources Inc. (the “**Corporation**”) advises that Meyers Norris Penny LLP, Chartered Accountants (the “**Former Auditor**”) has resigned as the auditor of the Corporation effective October 23, 2010. The Former Auditor resigned at the Corporation’s request. The Audit Committee’s recommendation to the Board of Directors for the change of auditor was made due to the Corporation’s desire to change to a different audit firm with international oil and gas sector experience and resources in Africa.

The Corporation has appointed Deloitte & Touche LLP, Chartered Accountants (the “**Successor Auditor**”) as the new auditor of the Corporation effective October 23, 2010.

There were no reservations in the Former Auditor’s reports for the two most recently completed financial years or for any period subsequent to the most recently completed period for which an audit report was issued and preceding the date of the Former Auditor’s resignation.

There are no reportable events between the Corporation and the Former Auditor.

The resignation of the Former Auditor and the appointment of the Successor Auditor as auditor of the Corporation has been considered and approved by the Corporation’s audit committee and by its board of directors.

**DATED** at Calgary, Alberta this 23<sup>rd</sup> day of October, 2010.

**MART RESOURCES INC.**

Per: (signed) “Wade Cherwayko”

**Wade Cherwayko**

Chief Executive Officer