

**RXT 110 INC.
1120 FINCH AVE. WEST, SUITE 503
TORONTO, ONTARIO M3J 3H7**

Change of Auditor Notice

Effective April 24, 2012, Soberman LLP ("Soberman") resigned as auditors of RXT 110 Inc. (the "Corporation") at the Corporation's request. Pursuant to the *Business Corporations Act* (Ontario), the directors are entitled to fill any casual vacancy in the office of the auditor. On the recommendation of the Audit Committee, the Board of Directors approved a proposal to engage the accounting firm of McGovern, Hurley, Cunningham, LLP, Chartered Accountants ("McGovern") as auditors for the Corporation in the place and stead of Soberman until the close of the next annual meeting of the Corporation. The Corporation will ask that the shareholders of the Corporation appointment McGovern at the next annual meeting of shareholders of the Corporation as auditors for the fiscal year ending September 30, 2012.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102") we confirm that:

- (a) Soberman was asked to resign as of the auditor of the Corporation to facilitate the appointment of McGovern as auditor;
- (b) During Soberman's appointment, there were no disagreements with Soberman on any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedure, or any reportable events;
- (c) Soberman did not have any reservation in their auditor's reports for the financial statements of the Corporation for the two most recently completed fiscal years or for any period subsequent thereto for which an audit report was issued and preceding the resignation of Soberman; and
- (d) In the opinion of the board of directors of the Corporation, there has been no "reportable event" (as defined in NI 51-102) within the two most recently completed fiscal years or for any period subsequent thereto for which an audit report was issued in respect of the Corporation by Soberman.

The Corporation has requested that Soberman and McGovern each furnish a letter addressed to the securities administrators in each province in which the Corporation is a reporting issuer stating whether or not they agree with the information contained in this notice. A copy of each such letter to the securities administrators will be filed with this notice.

A copy of this notice has been reviewed and approved by the board of directors of the Corporation.

DATED this 24th day of April, 2012.

RXT 110 INC.

(signed) "Bruce Lewis"

Name: Bruce Lewis
Title: President & Chief Executive Officer