

**FORM 51-102F3
Material Change Report**

ITEM 1. **Name and Address of Company**

Enertopia Corp. (the "Company" or "Enertopia")
156 Valleyview Rd
Kelowna, B.C.
V1X3M4

ITEM2. **Date of Material Change**

August 17, 2017

ITEM3. **News Release**

The Company disseminated a news release for U.S. and Canadian distribution. The Company announced the material change by filing a Form 8-K with the Securities and Exchange Commission on August 17, 2017.

ITEM4. **Summary of Material Change**

Lexaria has appointed Davidson and Company, LLP, Chartered Professional Accountants, as its new independent registered public auditing firm for its fiscal year ending August 31, 2017.

There were no reservations nor any modified opinions expressed in the Former Auditor's reports on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation.

ITEM 5. **Full Description of Material Change**

5.1 **Full Description of Material Change**

Please see the attached news releases.

5.2 **Disclosure for Restructuring Transactions**

Not Applicable

ITEM6. **Reliance on subsection 7.1(2) of National Instrument 51-102**

Not Applicable

ITEM 7. **Omitted Information**

No material information has been omitted.

ITEM 8. **Executive Officer**

Additional information respecting the Company or the material changes disclosed under this form may be obtained by contacting Robert McAllister, CEO of the Company at (250) 765- 6412.

ITEM 9. **Date of Report**

Dated August 17, 2017

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) August 14, 2016

ENERTOPIA CORP.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of
incorporation)

000-51866

(Commission File Number)

20-1970188

(IRS Employer
Identification No.)

156 Vallevview Rd, Kelowna, BC

(Address of principal executive offices)

Canada

V1X 3M4

(Zip Code)

Registrant's telephone number, including area code **(250) 765-6412**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a -12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d 2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e -4(c))

Item 4.01 Changes in Registrant's Certifying Accountant

(a) *Previous independent registered public accounting firm*

- (i) On August 14, 2016, Enertopia Corp. (the "Company") formally informed MNP LLP of their dismissal as the Company's independent registered public accounting firm.
 - (ii) The reports of MNP LLP on the Company's financial statements as of and for the fiscal years ended August 31, 2016 and 2015 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle except to indicate that there was substantial doubt about the Company's ability to continue as a going concern.
 - (iii) The Company's board of directors and audit committee participated in and approved the decision to change independent registered public accounting firms.
-

- (iv) During the fiscal years ended August 31, 2016 and 2015 and through August 6, 2017, there have been no disagreements with MNP LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of MNP LLP would have caused them to make reference thereto in connection with their report on the financial statements for such years.
- (v) The Company has requested that MNP LLP furnish it with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of the letter provided by MNP LLP is filed as Exhibit 16.1 to this Form 8-K.

(b) New independent registered public accounting firm

- (1) On August 14, 2017, the Company engaged Davidson & Company LLP, Chartered Professional Accountants as its new independent registered public accounting firm. During the two most recent fiscal years and through August 14, 2017, the Company had not consulted with Davidson & Company LLP, Chartered Professional Accountants regarding any of the following:
 - (i) The application of accounting principles to a specific transaction, either completed or proposed;
 - (ii) The type of audit opinion that might be rendered on the Company's financial statements, and none of the following was provided to the Company: (a) a written report, or (b) oral advice that Davidson & Company LLP, Chartered Professional Accountants concluded was an important factor considered by the Company in reaching a decision as to accounting, auditing or financial reporting issue; or
 - (iii) Any matter that was subject to a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K.

Item 7.01 Regulation FD Disclosure

A copy of the news release dated August 17, 2017 announcing the appointment of a new auditor is filed as Exhibit 99.1 to this current report and is hereby incorporated by reference.

Item 9.01 Financial Statements and Exhibits

16.1 Letter from MNP LLP to the SEC

99.1 Press Release dated August 17, 2016

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ENERTOPIA CORP.

/s/ Robert McAllister

Robert McAllister
CEO, Principal Executive Officer

Date: August 17, 2017

Exhibit

16.1



August 17, 2017

U.S. Securities and Exchange Commission Office of
the Chief Accountant
100 F Street NE Washington, DC
20549

Dear Sir/Madam:

We have read the statements under item 4.01 in the Form 8-K dated August 17, 2017 of Enertopia Corp. (the "Company") to be filed with the Securities and Exchange Commission and we agree with such statements therein as related to our firm. We have no basis to, and therefore, do not agree or disagree with the other statements made by the Company in the Form 8-K.

Yours truly,

MNP LLP

MNP LLP

Enertopia Announces Appointment of New Auditor

Kelowna, BC—Enertopia Corporation (ENRT-OTCQB) (TOP-CSE) (the "Company" or "Enertopia") announces it has appointed Davidson and Company, LLP, Chartered Professional Accountants, as its new independent registered public auditing firm for its fiscal year ending August 31, 2017.

There were no reservations nor any modified opinions expressed in the Former Auditor's reports on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation. In the opinion of the Company's Audit Committee and Board of Directors, there are no reportable events between the Company and the Former Auditors. Enertopia thanks its former auditing firm for their work, and looks forward to its new relationship with Davidson and Company LLP. Shareholders will be asked to ratify the appointment of Davidson and Company, LLP, at the next annual general meeting of the Company.

About Enertopia

Enertopia is concurrently working with water purification technology partner GWT using patent pending technology that is believed able to recover Lithium from brine solutions. The companies are currently in the planning phase for a much larger and expanded phase two of bench tests with the goal of achieving battery grade Lithium Carbonate. This is expected to result in the buildout of a pilot plant that will be based on positive results.

Enertopia's shares are quoted in Canada with symbol TOP and in the United States with symbol ENRT. For additional information, please visit www.enertopia.com or call Robert McAllister, the President at 1.250.765.6412

FORWARD-LOOKING STATEMENTS

This release includes forward-looking statements. Statements which are not historical facts are forward-looking statements. The Company makes forward-looking public statements concerning its expected future financial position, results of operations, cash flows, financing plans, business strategy, products and services, competitive positions, growth opportunities, plans and objectives of management for future operations, including statements that include words such as "anticipate," "if," "believe," "plan," "estimate," "expect," "intend," "may," "could," "should," "will," and other similar expressions are forward-looking statements. Such forward-looking statements are estimates reflecting the Company's best judgment based upon current information and involve a number of risks and uncertainties, and there can be no assurance that other factors will not affect the accuracy of such forward-looking statements. Access to capital, or lack thereof, is a major risk and there is no assurance that the Company will be able to raise required working capital. Factors which could cause actual results to differ materially from those estimated by the Company include, but are not limited to, government regulation, managing and maintaining growth, the effect of adverse publicity, litigation, competition, the patent application and approval process and other factors which may be identified from time to time in the Company's public announcements and filings. There is no assurance that the hemp oil sector or alternative health businesses will provide any benefit to Lexaria, or that the Company will experience any growth through participation in these sectors or as a result of the license agreement. There is no assurance that existing capital is sufficient for the Company's needs or that it will be able to raise additional capital. There is no assurance that Lexaria will successfully complete any other contemplated or existing technology license agreements, nor that Lexaria's technology will deliver any improvement in taste or bioavailability with any reliability nor across any product category. There is no assurance that any planned corporate activity, business venture, or initiative will be pursued, or if pursued, will be successful. There is no assurance that any hemp oil or cannabinoid-based product will promote, assist, or maintain any beneficial human health conditions whatsoever, nor that any patent application in the USA or any other nation or under any treaty will result in the award of an actual patent; nor that an award of any actual patent will protect against challenges from unknown third parties. There is no assurance that any of Lexaria's postulated uses, benefits, or advantages for the patent-pending technology will in fact be realized in any manner or in any part. No statement herein has been evaluated by the Food and Drug Administration (FDA). ViPovaTM products are not intended to diagnose, treat, cure or prevent any disease.

The CSE has not reviewed and does not accept responsibility for the adequacy or accuracy of this release.