

MS PARTNERS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

October 4, 2018

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Autorite des Marches Financiers
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Altai Resources Inc. (the "Corporation")

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated October 3, 2018 delivered to us by the Corporation in respect of the change of auditor of the Corporation, to be effective October 3, 2018.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by MS Partners LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements contained therein.

We trust the foregoing is satisfactory.

Yours very truly,



MS Partners LLP
Chartered Professional Accountants
Toronto, ON