

MS PARTNERS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

August 10, 2022

TO: Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs / Mesdames:

Re: Rogue Resources Inc. ("Rogue") - Notice of Change of Auditor

This letter is in response to the Notice of Change of Auditor for the above noted company dated August 8, 2022 (the "**Notice**") pursuant to Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**") in connection with the resignation of Smythe LLP as the former auditor of Rogue.

As required by NI 51-102, we have reviewed the information contained in the Notice and based upon our knowledge as at the date hereof, we are in agreement with each statement contained in the Notice, other than statement (5) and (6) on which we have no basis to agree or disagree.

Yours very truly,



MS Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Cc: The Board of Directors, Rogue Resources Inc.