



April 27, 2018

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Rift Valley Resources Corp. (the "Company")**

We have read the Notice of Change of Auditor dated April 27, 2018 from the Company (the "Notice") delivered to us pursuant to National Instrument 51-102-Continuous Disclosure Obligations:

In this regard, we advise as follows:

We are in agreement with Items (b) & (d) of the Notice.

We are not in a position to comment on the deliberations the Successor Auditors or the Company's Audit Committee or Board of Directors as indicated in items (a) & (c) of that Notice.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*