

March 5, 2020

Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs:

Re: Altum Resource Corp.
Long form prospectus dated March 5, 2020

We refer to the long form prospectus of Altum Resource Corp. (the "Company") dated March 5, 2020 relating to the qualification of the distribution of 3,500,000 common shares without par value in the capital of the Company at a price of \$0.10 per common share for aggregate gross proceeds of \$350,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned long form prospectus, of our report dated March 5, 2020 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at July 31, 2019; and
- Consolidated statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on February 20, 2019 to July 31, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the long form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the long form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



MORGAN & COMPANY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS