

ATLAS CLOUD ENTERPRISES INC.
(the "*Company*")

**NOTICE OF CHANGE OF AUDITOR OF A REPORTING ISSUER
GIVEN PURSUANT TO NATIONAL INSTRUMENT 51-102 – CONTINUOUS
DISCLOSURE OBLIGATIONS ("NI 51-102")**

Davidson & Company LLP
200-609 Granville Street
Vancouver, BC V7Y 1G6

-and-

MNP LLP
Suite 2200, MNP Tower
1021 West Hastings Street
Vancouver, BC
V6E 0C3

-and-

BC Securities Commission
12th Floor
701 West Georgia Street
Vancouver, B.C.
V7Y 1L2

-and-

Alberta Securities Commission
Suite 600 - 250 5th Street, SW
Calgary, Alberta
T2P 0R4

-and-

Ontario Securities Commission
20 Queen Street, West
20th Floor
Toronto, Ontario
M5H 3S8

NOTICE IS HEREBY GIVEN that:

- (a) Davison & Company LLP, Chartered Professional Accountants, of Vancouver, British Columbia, has at the Company's request resigned as auditor of the Company effective May 15, 2017, and the Company has appointed MNP LLP, Chartered Professional Accountants, of Vancouver, British Columbia, as auditor for the Company in their place, to hold office for the ensuing year, effective May 15, 2017.
- (b) The resignation of Davison & Company LLP, Chartered Professional Accountants as the former auditor of the Company and the appointment of MNP LLP, Chartered Professional Accountants, to the position of auditor has been approved by the audit committee and the board of directors of the Company.
- (c) There have been no reservations in the auditors' reports for the Company's two most recently completed fiscal years ended May 31, 2016 and May 31, 2015 and the subsequent interim period through the date of resignation, nor have there been any "reportable events" as defined in NI 51102 for such periods.

DATED at Vancouver, British Columbia, this 10th day of May, 2017.

By Order of the Board of Directors of
ATLAS CLOUD ENTERPRISES INC.



Laurie W. Sadler
Chief Financial Officer