



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 19, 2016

Via E-mail

Mr. Alan M. Smith  
Chief Executive Officer  
Altair International Corp.  
6501 E. Greenway Pkwy #103-412  
Scottsdale, AZ 85254

**Re: Altair International Corp.  
Form 10-K for the Year Ended March 31, 2016  
Filed July 27, 2016  
File No. 333-190235**

Dear Mr. Smith:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction