



NOTICE OF CHANGE OF AUDITOR

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

AND TO: UHY McGovern Hurley LLP, Chartered Professional Accountants

AND TO: Grant Thornton LLP, Chartered Professional Accountants

This Notice of Change of Auditor is made pursuant to Section 4.11 of Part 4 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**").

1. UHY McGovern Hurley LLP ("**MGH**") has been requested by PUDO Inc. (the "**Corporation**") to resign as auditor of the Corporation effective November 20, 2017 (the "**Effective Date**").
2. The audit committee of the board of directors and the board of directors of the Corporation have considered and approved the decision of management of the Corporation to request the resignation of MGH and have appointed Grant Thornton LLP as the successor auditors of the Corporation as of the Effective Date to hold office until the next annual meeting of shareholders of the Corporation, at which time Grant Thornton LLP will be proposed for appointment as the auditor of the Corporation.
3. There have been no reservations or modified opinions in the auditor's reports of MGH on the financial statements of the Corporation for: (a) the audit of the two most recently completed fiscal years of the Corporation; or (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the effective date of the resignation of MGH.
4. There have been, in the opinion of the Corporation, no reportable events (as such term is defined in NI 51-102).

The audit committee of the board of directors and the board of directors of the Corporation has approved this Notice of Change of Auditor.

DATED at Mississauga, Ontario this 23rd day of November, 2017.

PUDO Inc.

Per: *Douglas P. Baker*
Douglas Baker
Chief Financial Officer

November 30, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: PUDO Inc.

We have reviewed the information contained in the Notice of Change of Auditor of PUDO Inc. dated November 23, 2017 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Grant Thornton LLP.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants



November 29, 2017

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

Re: Notice of Change of Auditor – PUDO Inc.

We have reviewed the information contained in the Notice of Change of Auditor of PUDO Inc. dated November 23, 2017 (the "Notice"), which has been filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours sincerely,

A handwritten signature in black ink that reads "Grant Thornton LLP".

Chartered Professional Accountants
Mississauga, Ontario

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