

360 BLOCKCHAIN INC.

CHANGE OF AUDITOR NOTICE (the "Notice")

TO: Manning Elliott LLP, Chartered Accountants

AND TO: Wolrige Mahon LLP, Chartered Accountants

NOTICE IS HEREBY GIVEN that, in accordance with National Instrument 51-102 - *Continuous Disclosure Obligations* ("NI 51-102") the Audit Committee and the Board of Directors of **360 Blockchain Inc.** (the "Corporation"), considered and deemed it necessary that:

1. the resignation of Manning Elliott LLP ("Former Auditor"), be accepted as auditors of the Corporation, effective November 1, 2017 (the "Removal"); and
2. Wolrige Mahon LLP (the "Successor Auditor"), be appointed as auditor of the Corporation, effective November 1, 2017 (the "Appointment").

The Former Auditor resigned at the request of the Corporation's audit committee during its term of appointment. The Shareholders of the Corporation will be asked to approve, by ordinary resolution, the Appointment at the next annual meeting of shareholders.

The Former Auditor has not expressed any reservation in its audit reports for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this Notice.

In the knowledge of the directors of the Corporation, no "reportable event" as defined in NI-51-102 has occurred in connection with the audits for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this Notice. The Former Auditor is authorized to respond fully to any inquiries from the Successor Auditor on any matter.

Dated at Vancouver, BC, this 1st day of November, 2017.

360 BLOCKCHAIN INC.

(signed) "George Tsafalas"
George Tsafalas, Director



November 10, 2017

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

Dear Sirs:

Re: 360 Blockchain Inc. (the "Company")

We have read the Notice of Change of Auditor dated November 1, 2017 from the Company (the "Notice") delivered to us pursuant to National Instrument 51-102-Continuous Disclosure Obligations.

In this regard, we confirm that we are in agreement with the information contained in that Notice.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP



Direct: 604 691 6565
amoreton@wm.ca

November 7, 2017

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

Dear Sirs:

**Re: 360 Blockchain Inc.
Notice of Change of Auditor**

We have read the Notice of Change of Auditor of the above-noted company dated November 1, 2017 and are in agreement with the statements contained therein.

Yours very truly,

Wolrige Mahon LLP

Per: Anna C. Moreton, CPA, CA
Incorporated Partner
Wolrige Mahon *LLP*
Chartered Professional Accountants