



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*