



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