



734-1055 Dunsmuir Street, Vancouver, BC V7X 1B1

May 17, 2018

Securities Regulatory Authorities in the
Provinces of British Columbia, Alberta and Ontario

Dear Sirs:

**360 Blockchain Inc. – Annual Management’s Discussion and Analysis
for the financial year ended December 31, 2017**

A revised Management’s Discussion and Analysis for the year ended December 31, 2017 is being re-filed today for 360 Blockchain Inc. to correct a typing error disclosed in the financial information for the total assets for 2017.

Yours very truly,

(signed) *“Tatiana Kovaleva”*

Tatiana Kovaleva

CFO