

251 Consumers Road, Suite 800
Toronto, Ontario
M2J 4R3
Canada

Tel 416-496-1234
Fax 416-496-0125
Email info@uhymh.com
Web www.uhymh.com

November 30, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

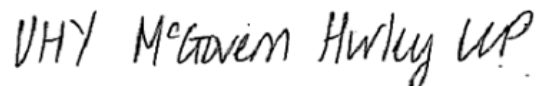
Dear Sirs/Mesdames:

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