



NOTICE OF CHANGE OF AUDITOR

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

AND TO: UHY McGovern Hurley LLP, Chartered Professional Accountants

AND TO: Grant Thornton LLP, Chartered Professional Accountants

This Notice of Change of Auditor is made pursuant to Section 4.11 of Part 4 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**").

1. UHY McGovern Hurley LLP ("**MGH**") has been requested by PUDO Inc. (the "**Corporation**") to resign as auditor of the Corporation effective November 20, 2017 (the "**Effective Date**").
2. The audit committee of the board of directors and the board of directors of the Corporation have considered and approved the decision of management of the Corporation to request the resignation of MGH and have appointed Grant Thornton LLP as the successor auditors of the Corporation as of the Effective Date to hold office until the next annual meeting of shareholders of the Corporation, at which time Grant Thornton LLP will be proposed for appointment as the auditor of the Corporation.
3. There have been no reservations or modified opinions in the auditor's reports of MGH on the financial statements of the Corporation for: (a) the audit of the two most recently completed fiscal years of the Corporation; or (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the effective date of the resignation of MGH.
4. There have been, in the opinion of the Corporation, no reportable events (as such term is defined in NI 51-102).

The audit committee of the board of directors and the board of directors of the Corporation has approved this Notice of Change of Auditor.

DATED at Mississauga, Ontario this 23rd day of November, 2017.

PUDO Inc.

Per: *Douglas P. Baker*
Douglas Baker
Chief Financial Officer