



November 29, 2017

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Re: Notice of Change of Auditor – 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 has been filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours sincerely,

A handwritten signature in black ink that reads "Grant Thornton LLP".

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