

January 18, 2022

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

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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 January 18, 2022 (the “Notice”), which we understand will be 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,  
**Grant Thornton LLP**



Chartered Professional Accountants, Licensed Public Accountants  
Toronto, Ontario