



CLEARHOUSE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

January 18, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: PUDO INC. (the "Corporation") - Notice of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated January 18, 2022, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Clearhouse LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements concerning Clearhouse LLP therein.

I trust the foregoing is satisfactory.

Yours very truly

Chartered Professional Accountants
Licensed Public Accountants