



January 28, 2016

British Columbia Securities Commission  
12<sup>th</sup> Floor, 701 West Georgia Street  
P.O. Box 10142 Pacific Centre  
Vancouver, BC V7Y 1L2

Alberta Securities Commission  
5<sup>th</sup> Floor, 300 – 5<sup>th</sup> Avenue SW  
Calgary, Alberta  
T2P 3C4

Ontario Securities Commission  
20 Queen Street West, 20<sup>th</sup> Floor  
Toronto ON M5H 3S8

Canadian Securities Exchange  
220 Bay Street, 9<sup>th</sup> Floor  
Toronto ON M5J 2W4

Dear Sirs:

**RE: PUF Ventures Inc. (the “Corporation”)  
NATIONAL INSTRUMENT NO. 51-102 - CHANGE OF AUDITOR**

As required by National Instrument 51-102, Continuous Disclosure Obligations, we wish to advise that we are in agreement with the proposed change of auditor as set out in the enclosed “Change of Auditor Notice” dated January 19, 2016.

Yours very truly,

*WOLRIGE MAHON LLP*

Per: Anna C. Moreton, Inc. Incorporated Partner  
Wolrige Mahon *LLP*  
Chartered Professional Accountants