

PUF VENTURES INC.

VIA SEDAR

January 19, 2016

**Dale Matheson Carr-Hilton Labonte,
Chartered Accountants**
Suites 1500 and 1700
1140 West Pender Street
Vancouver, BC V6E 4G1

**Wolrige Mahon LLP,
Chartered Professional Accountants**
400 Burrard Street
Vancouver, BC V6C 1M2

Dear Sirs/Mesdames:

**RE: Notice of Change of Auditors dated effective January 19, 2016
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*
(the “Instrument”) of the Canadian Securities Administrators**

The Company hereby provides notice pursuant to the Instrument of a change of auditor by PUF Ventures Inc. (the “**Company**”) from Wolrige Mahon LLP, Chartered Professional Accountants to Dale Matheson Carr-Hilton Labonte, Chartered Accountants.

The Company confirms that:

- (a) The Company has decided to change its auditor from Wolrige Mahon LLP, Chartered Professional Accountants (the “**Former Auditors**”) to Dale Matheson Carr-Hilton Labonte, Chartered Accountants (the “**Successor Auditors**”). Consequently, the Company asked the Former Auditors to resign and the Former Auditors submitted their resignation effective January 19, 2016. The Successor Auditors have agreed to their appointment as the Company’s new auditors.

At the next annual general meeting of the Company, the shareholders of the Company will be asked to approve the appointment of the firm, Dale Matheson Carr-Hilton Labonte, Chartered Accountants, as Successor Auditors.

- (b) There were no reservations contained in the Former Auditors’ Reports for either of the Company’s two most recently completed fiscal years or for any period subsequent thereto for which an audit report was issued, preceding the date of this notice.
- (c) The Company’s Audit Committee and Board of Directors have participated and approved the change of auditor for the Company and have also approved the appointment of Dale Matheson Carr-Hilton Labonte, Chartered Accountants, as Successor Auditors.
- (d) In the opinion of the Company, no “reportable events”, as that term is defined in the Instrument have occurred prior to the date of this notice.

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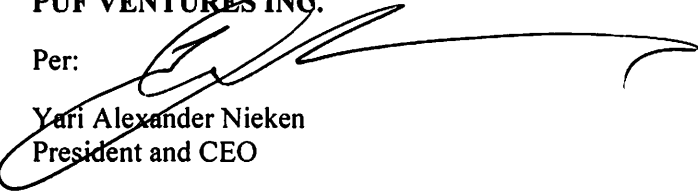
The Company requests that each of Wolrige Mahon LLP, Chartered Professional Accountants and Dale Matheson Carr-Hilton Labonte, Chartered Accountants, provide the Company with a letter, in digital format, addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Thank you for your co-operation.

Yours truly,

PUF VENTURES INC.

Per:



Yari Alexander Nieken
President and CEO