

February 4, 2016

British Columbia Securities Commission

PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Manitoba Securities Commission

Suite 500 – 400 St. Mary Avenue
Winnipeg, MB
R3C 4K5

Toronto Stock Exchange

The Exchange Tower
130 King Street West, 3rd Floor
Toronto, Ontario
M5X 1J2

Alberta Securities Commission

600, 250 – 5th Street S.W.
Calgary, AB
T2P 0R4

Service NL

P.O. Box 8700
St. John's, NL
A1B 4J6

Ontario Securities Commission

20 Queen Street West, 19th Floor, Box 55
Toronto Ontario
M5H 3S8

Nova Scotia Securities Commission

2nd Floor, Joseph Howe Building
1690 Hollis Street
Halifax, NS
B3J 3J9

Saskatchewan Financial Services Commission

Suite 601, 1919 Saskatchewan Drive
Regina, Saskatchewan
S4P 4H2

PEI Office of the Superintendent of Securities

Consumer, Corporate and Insurance Services Division
Department of Justice and Public Safety
P.O. Box 2000
Charlottetown, PE
C1A 7N8

New Brunswick Securities Commission

85 Charlotte Street, Suite 300
Saint John, NB
E2L 2J2

Dear Sirs / Mesdames:

Re: U308 Corp. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated February 3, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

“DAVIDSON & COMPANY LLP”

DAVIDSON & COMPANY LLP

Chartered Professional Accountants

cc: TSX Venture Exchange

