OTC Markets

OTCQB Certification

I, Douglas P. Baker, Chief Financial Officer of Pudo Inc. ("the Company"), certify that:

a. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (check one):
- ☐ Company is registered under Section 12(g) of the Exchange Act
- ☒ Company is relying on Exchange Act Rule 12g3-2(b)
- ☐ Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
- ☐ Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
- ☐ Company is reporting under Section 15(d) of the Exchange Act.
- ☐ Other (describe) _____

b. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.

c. The Company Profile displayed on www.otcmarkets.com is current and complete as of November ___, 2015 and includes the total shares outstanding, authorized, and in the public float as of that date.

d. The following is a complete list of attorney(s) and law firm(s) who advised or assisted in the preparation of the Company's most recent annual report, including in-house counsel: (If no attorney assisted in putting together the disclosure, indicate the person or persons who prepared the disclosure and their relationship to the company.)

Ian Mitchell
Weir Foulds
66 Wellington Street West, Suite 4100, P.O. Box 35, Toronto-Dominion Centre, Toronto, Ontario M5K 1B7 Canada

e. The following is a complete list of third party providers, including names and addresses, engaged by the Company, its officers, directors or controlling shareholders, during the period from the Company's prior fiscal year end to the date of this OTCQB Certification, to provide investor relations services, public relations services, or other related services to the Company including promotion of the Company or its securities:

Anne Lachance
Kaiser Lachance
34 King Street East, Suite 400, Toronto, Ontario M5C 2X8 Canada

f. Listed below are the names, legal addresses and % of shares owned by all Officers, Directors and Control Persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities). If any of the beneficial shareholders are corporate shareholders, the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders must also be included.

Name	Address (City and State only)	% Shares Owned
Frank Coccia	Toronto, Ontario	6.9%
Douglas P. Baker	Clarkston, Michigan	0.0%
Thomas Bijou	Sarasota, Florida	2.3%
Howard Westerman	Richardson, Texas	5.7%
Richard Henry Cooper	Kleinburg, Ontario	2.1%
Kurtis Christian Arnold	Toronto, Ontario	0.0%
Ian Alexander McDougall	Toronto, Ontario	0.0%
Palm Holdings Inc. (controlled by the Cooper Family)	Mississauga, Ontario	48.7%

Date: November 12, 2015

Name of Certifying CEO or CFO: Douglas P. Baker

Title: Chief Financial Officer

Signature: Douglas P. Baker
(Digital Signatures should appear as "/s/ [OFFICER NAME]")