

March 1, 2016

Securities and Exchange Commission
100 F Street
Washington, D.C. 20549

Ladies and Gentlemen:

We have read the statements of Meganet Corporation pertaining to our firm included in Item 4.01 of the Form 8-K dated February 11, 2016 and are in agreement with the statements contained in that document pertaining to our firm.

Sincerely,



HJ & Associates, LLC