

February 25, 2019

Davidson & Company LLP
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Global UAV Technologies Ltd. (the “Company”)
Change of Auditor**

We are writing in accordance with Section 4.11(5)(a) of National Instrument - 51-102 *Continuous Disclosure Obligations* (“NI 51-502”). We wish to confirm that we have read the Notice of Change in Auditor of the Company dated February 25, 2019 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,



Chartered Professional Accountants