

February 14, 2019

British Columbia Securities Commission

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

Ontario Securities Commission

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

Canadian Securities Exchange

CNSX Markets Inc.

100 – 535 Thurlow Street, Office 1122
Vancouver, BC
V6E 3L2

Dear Sirs / Mesdames:

Re: Upco International Inc. (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 14, 2019 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: Canadian Securities Exchange

