

MSLL CPA LLP

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April 10, 2023

Adamant Holding Inc. (the “**Company**”, formerly Upco International Inc.)
British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Commission

Dear Sir/Madam:

Re: Notice Pursuant to National Instrument 51-102- Change of Auditors (“Notice”)

As required by National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated March 27, 2023 (the “Notice”) and based on our knowledge of such information at this time, we agree with the statements 1 to 5 in the Notice. We also confirm that we have no disagreement with the Board of the Company.

Yours very truly,

/s/ MSLL CPA LLP