February 23, 2021

British Columbia Securities Commission

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

Alberta Securities Commission

600, 250 – 5th Street S.W. Calgary, AB T2P 0R4

Ontario Securities Commission

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

Canadian Securities Exchange

100 – 535 Thurlow Street Vancouver, BC V6E 3L2

Dear Sirs / Mesdames

Pushfor Investment Inc. (the "Company")

Davidson & Consany LLP

Notice Pursuant to NI 51 – 102 of Change of Auditor

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated February 23, 2021 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,

DAVIDSON & COMPANY LLP

Chartered Professional Accountants

cc: Canadian Securities Exchange

