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February 1, 2000

**The Alberta Securities Commission
The British Columbia Securities Commission
The Ontario Securities Commission**

Dear Sirs:

RE: BarCode Holdings Limited (the "Corporation") - Material Change Report

Enclosed please find the material change report of the Corporation with respect to the proposed acquisition of UPCSmart.com and the requisite filing fee.

I trust that the above is order for filing. Please feel free to contact me should you have any questions with respect to the foregoing.

Yours very truly,

(signed "*L. Daniel Wilson*")

L. Daniel Wilson

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Encl.