

**VIA SEDAR**

January 13, 2021

Alberta Securities Commission  
600 - 250 5<sup>th</sup> Street SW  
Calgary, Alberta T2P 0R4

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre 701 West Georgia Street  
Vancouver, BC V7Y 1L2

Ontario Securities Commission  
20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, Ontario M5H 3S8

**Attention: Continuous Disclosure**

Dear Sirs/Mesdames:

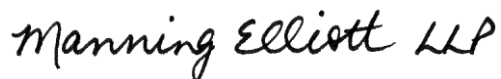
**Re: Global Care Capital Inc. – Notice of Change of Auditors**

This letter is delivered to you in connection with the change of auditors of Global Care Capital Inc. (the "Company"), from Grant Thornton LLP, to Manning Elliott LLP and pursuant to National Instrument 51-102 ("NI 51-102").

As required by National Instrument 51-102, we have reviewed the information contained in the Notice dated January 13, 2021 given by the Company. Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads "Manning Elliott LLP".