

February 28, 2022

Attention: Linda Zhu, Partner

Mao & Ying LLP
Chartered Professional Accountants
1488 - 1188 West Georgia Street
Vancouver, British Columbia
V6E 4A2

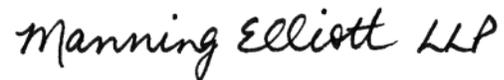
Dear Mesdames/Sirs:

Re: Global Care Capital Inc. (the "Company")

We are not aware of any circumstances which you should take into account which might influence your decision whether or not to accept this engagement. There are no ongoing matters to be aware of.

Yours truly,

MANNING ELLIOTT LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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

Per: Ryan Ayre, CPA, CA, CPA (Washington)