Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

February 25, 2022

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Global Care Capital Inc. (the "Company") Notice of Change of Auditor

Pursuant to National Instrument 51-102, we have read the Company's Notice of Change of Auditor dated February 22, 2022. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,

Mara Ying LLP

Mao & Ying LLP

cc: The Board of Directors, Global Care Capital Inc.