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February 28, 2022

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

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

We have read the Notice of Change of Auditor dated February 22, 2022 from the Company (the "Notice"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements as set out in the Notice.

Yours truly,

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

MANNING ELLIOTT LLP