

July 14, 2014

To:

Ontario Securities Commission

Dear Sirs/Mesdames:

We have read the statements made by Leo Resources Inc. in the attached copy of the Notice of Change of Auditor dated June 27, 2014, which we understand will be filed pursuant to Section 4.11 of the National Instrument 51-102.

We agree with the statements in the Change of Auditor Notice dated June 27, 2014.

Yours very truly,

(signed) "Buttle and Tavano Professional Corporation"

Chartered Professional Accountants

Encl.



208 Queens Quay West, Suite 2506, Toronto, Ontario, M5J 2Y5 Phone: (647) 693 9414

NOTICE OF CHANGE OF AUDITORS

Leo Resources Inc (the "Company") has changed its auditors from Buttle & Tavano PC, 4-348 Guelph Street, Halton Hills, ON L7G 4B5 (the "Former Auditors") to Abraham Chan LLP, 10 Bay Street, Suite 600, Toronto, Ontario, M5J 2R8 (the "Successor Auditors"), effective as of June 27, 2014.

The Company's Former Auditors resigned at the request of the Company and the appointment of the Successor Auditors have been considered and approved by the Company's Audit Committee and Board of Directors.

There were no reservations nor any modified opinions expressed in the Former Auditors' reports on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation.

In the opinion of the Company's Audit Committee and Board of Directors, there are no reportable events between the Company and the Former Auditors.

LEO RESOURCES INC

A handwritten signature in black ink, appearing to read "Daniel Wettreich", written over a horizontal line.

Daniel Wettreich, CFO