

June 30, 2014

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
Buttle and Tavano Professional Corporation

Dear Sirs/Mesdames:

**Re: Leo Resources Inc. (the “Corporation”)**

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated June 28, 2014 delivered to us by the Corporation in respect of the change of auditor of the Corporation, to be effective as of June 27, 2014.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Abraham Chan LLP, that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements contained therein.

We trust the foregoing is satisfactory.

Yours very truly,

/s/ Abraham Chan LLP

Chartered Accountants  
Licensed Public Accountants