



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

1500 – 1140 W. Pender Street
Vancouver, BC V6E 4G1
TEL 604.687.4747 | FAX 604.689.2778

700 – 2755 Lougheed Hwy.
Port Coquitlam, BC V3B 5Y9
TEL 604.941.8266 | FAX 604.941.0971

200 – 1688 152 Street
Surrey, BC V4A 4N2
TEL 604.531.1154 | FAX 604.538.2613

WWW.DMCL.CA

August 22, 2018

British Columbia Securities Commission

701 West Georgia Street
PO Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Alberta Securities Commission

Suite 600, 250 – 5th Street SW
Calgary, AB
T2P 0R4

Ontario Securities Commission

20 Queen Street West – 20th Floor
Toronto, ON
M5H 3S8

Dear Sirs/Mesdames:

Re: Global Health Clinics Ltd. (formerly Leo Resources Inc.)

We refer to the listing statement of Global Health Clinics Ltd. (the "Company") dated August 22, 2018 relating to the requalification for listing on the CSE.

We consent to being named and to the use, in the above-mentioned listing statement, of our report dated November 28, 2017 to the shareholders of the Company on the following financial statements:

- Consolidated Statement of financial position as at July 31, 2017;
- Consolidated Statements of comprehensive income, changes in equity and cash flows for the year ended July 31, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the listing statement and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in a listing statement, which does not constitute an audit or review of the listing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.