

May 24, 2019

TO: British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: **Leocor Ventures Inc.** (the “Company”)
Prospectus dated May 24, 2019 (the “Prospectus”)

We refer to the Company’s Prospectus dated May 24, 2019 (the “Prospectus”). We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated December 20, 2018 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at October 31, 2018
- Statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on July 26, 2018 to October 31, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference 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 an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Sincerely,

Manning Elliott LLP

Vancouver, Canada
May 24, 2019