MNP LLP

December 4, 2017

British Columbia Securities Commission

Alberta Securities Commission

Financial and Consumer Affairs Authority of Saskatchewan

The Manitoba Securities Commission

Ontario Securities Commission

Financial and Consumer Services Commission, New Brunswick

Nova Scotia Securities Commission

Office of the Superintendent of Securities, Prince Edward Island

Office of the Superintendent of Securities, Service Newfoundland and Labrador

Office of the Superintendent of Securities, Yukon Territory

Office of the Superintendent of Securities, Nunavut

Northwest Territories Securities Office, Department of Justice

Dear Sirs/Mesdames:

**Re: LEONOVUS INC.**

We refer to the prospectus of Leonovus Inc. (the "Corporation") dated December 4, 2017 relating to the distribution of an 24,000,0000 units. We consent to being named and to the use, through incorporation by reference in the abovementioned prospectus, of our report dated April 28, 2017, on the following financial statements and report:

a. Consolidated statements of financial position as at December 31, 2016;
b. Consolidated statements of net loss and comprehensive loss, shareholders' deficiency, cash flows and the notes to the financial statements for the years ended December 31, 2016;

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.

Yours truly,

MNP LLP

**MNP LLP**

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