



November 2, 2015

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission

Dear Sirs/Mesdames:

Re: Leo Acquisitions Corp. (the “Company”)

We acknowledge receipt of a Notice of Change of Auditor (the “Notice”) dated October 23, 2015 delivered to us by the Company in respect of the change of auditor of the Company, to be effective as of October 23, 2015.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation 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 therein.

We trust the foregoing is satisfactory.

Yours very truly,

Kreston GTA LLP

Kreston GTA LLP
Licensed Public Accountants

cc: *Leo Acquisitions Corp.*