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January 29, 2020

To: British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
TSX Venture Exchange

Re: Elixer Ltd. – Notice of Change of Auditors

We have read the statements made by Elixer Ltd. in the attached copy of the Notice of Change of Auditors (the "Notice") dated January 27, 2020. The Notice is being filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the Notice of Change of Auditor dated January 27, 2020.

Yours very truly,

Baker Tilly WM LLP

Baker Tilly WM LLP
Licensed Public Accountants
Chartered Professional Accountants