



November 28, 2022

**TO: Ontario Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission**

Re: Helix BioPharma Corp. ("Helix") – Notice of Change of Auditor

We have read the statements made by Helix in the Notice of Change of Auditor ("Notice") dated November 28, 2022, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

We confirm that we are in agreement with the statements in the Notice as such statements relate to Marcum LLP.

Marcum LLP

Boston, Massachusetts, USA

