

November 23, 2021

TO: Alberta Securities Commission
600, 250 - 5 Street SW
Calgary, Alberta T2P 0R4

British Columbia Securities Commission
710 W. Georgia Street
PO Box 10142, Pacific Center
Vancouver, British Columbia V7Y 1L2

Financial and Consumer Affairs Authority
of Saskatchewan
Suite 601, 1919 Saskatchewan Drive
Regina, Saskatchewan S4P 4H2

Dear Sirs/Mesdames:

We have read the statements made by Voyageur Pharmaceuticals Ltd. in the Notice of Change of Auditor dated November 22, 2021, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Crowe Mackay LLP.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

MNP LLP