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November 22, 2021

To: Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs/Mesdames:

**Re: Voyageur Pharmaceuticals Ltd.**  
**Notice of Change of Auditor**

We have read the statements made by Voyageur Pharmaceuticals Ltd. in the attached copy of Notice of Change of Auditor dated November 22, 2021 (the "Notice"), 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.

Sincerely,

*"Crowe MacKay LLP"*

**Crowe MacKay LLP**  
Chartered Professional Accountants