Smythe
CPA

January 27, 2016

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs:

We refer to the filing statement of Elissa Resources Ltd. dated January 27, 2016, with respect to a proposed change of business to a technology issuer ("Filing Statement").

We consent to being named and to the use in the Filing Statement of our report dated August 10, 2015 to the shareholders of Spectrum Optix Inc. on the following financial statements:

- Statement of financial position as at December 31, 2014; and
- Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation November 10, 2014 to December 31, 2014, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Filing Statement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Chartered Professional Accountants

SG/mso/192672

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