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. (the "Company") 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 March 5, 2015 to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at December 31, 2014 and 2013; and
- Consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended December 31, 2014 and 2013, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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/192671

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