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April 8, 2019

Ontario Securities Commission  
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

We have reviewed the information contained in the Notice of Change of Auditor of FSD Pharma Inc. dated April 8, 2019 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102. Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to the predecessor auditor.

Yours truly,

UHY McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants