

November 29, 2019

British Columbia Securities Commission Nova Scotia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

## RE: FSD Pharma Inc. - Notice of Change of Auditor

MNP LLP Chartered Professional Accountants ("**MNP**") has reviewed the Notice of Change of Auditor dated November 29, 2019 (the "**Notice**") prepared by FSD Pharma Inc. (the "**Company**"). Further to our obligation as successor auditor of the Company under section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* ("**NI 51-102**"), MNP responds to the Company's statements as follows:

- (1) MNP has no basis to agree or disagree with paragraph (a) and (d) of the Notice
- (2) MNP agrees with paragraphs (b) and (c) of the Notice

Your truly,

MNPLLP

Chartered Professional Accountants Licensed Public Accountant



