

Audit. Tax. Advisory.

June 16, 2020

Ontario Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Alberta Securities Commission
Financial and Consumer Services Commission, New Brunswick
Financial and Consumer Affairs Authority of Saskatchewan
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland & Labrador
The Office of the Superintendent of Securities, Prince Edward Island

Dear Sirs/Mesdames:

Re: FSD Pharma Inc. (the "Company")

We refer to the short form base shelf prospectus of the Company dated June 16, 2020 relating to the offer for sale and issue of Class B Subordinate Voting Shares ("Class B Shares"), subscription receipts of the Company ("Subscription Receipts"), warrants to purchase Class B Shares ("Warrants"), bonds, debentures, notes or other evidence of indebtedness of any kind, nature or description, of the Company ("Debt Securities"), and/or units consisting of one or more of the other securities described in the Company's short form base shelf prospectus in any combination ("Units" and, collectively with the Class B Shares, Subscription Receipts, Warrants and Debt Securities, the "Securities" and each, a "Security") up to an aggregate initial offering price of \$100,000,000 CAD.

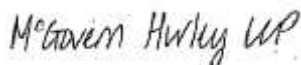
McGovern Hurley LLP consents to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our independent auditor's report dated May 3, 2019 to the Shareholders and the Board of Directors of FSD Pharma Inc. on the following consolidated financial statements of the Company:

- Consolidated statements of financial position as at December 31, 2018 and 2017;
- Consolidated statements of operations and comprehensive loss, changes in equity, and cash flows for the years ended December 31, 2018 and 2017;
- Notes, comprising a summary of significant accounting policies and other explanatory information for the years ended December 31, 2018 and 2017

We, McGovern Hurley LLP, report that we have read the prospectus and all information specifically incorporated by reference 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants