

March 5, 2021

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities

Dear Sirs/Mesdames:

Re: Pure Extracts Technologies Corp.

We refer to the prospectus supplement to the short form base shelf prospectus dated March 4, 2021 of Pure Extracts Technologies Corp. (the "Company"), dated March 5, 2021, relating to the Company's offering 16,895,491 units (the "Unit") of the Company, with each Unit comprised of one common share and one half of one common share purchase warrant (the "Prospectus Supplement").

We consent to being named and to the use, through incorporation by reference in the Prospectus Supplement, of our report dated April 6, 2020 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at December 31, 2019 and 2018; and
- Statements of comprehensive loss, changes in shareholders' deficiency and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus Supplement 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 Prospectus Supplement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

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