

February 23, 2022

**Nova Scotia Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Newfoundland and Labrador
Office of the Yukon Superintendent of Securities
Government of Nunavut – Office of the Superintendent of Securities
Northwest Territories Superintendent of Securities**

Dear Sirs / Mesdames:

Re: Sixth Wave Innovations Inc.

We refer to the short form base shelf prospectus of Sixth Wave Innovations Inc. (the "Company") dated February 23, 2022 relating to the offering for sale of common shares, warrants, subscriptions receipts, debt securities and units of the Company up to an aggregate total offering price of \$25,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated December 28, 2021 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at August 31, 2021 and 2020;

Consolidation statements of loss and comprehensive loss, cash flows, and changes in shareholders' equity for the years ended August 31, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form base shelf prospectus 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 as these terms are described in the CPA Canada Handbook – Assurance.



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Yours very truly,

Davidson & Company LLP

DAVIDSON & COMPANY LLP

Chartered Professional Accountants