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15 March 2021

Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
New Brunswick Securities Commission
Newfoundland Securities Commission
Nova Scotia Securities Commission
Ontario Securities Commission
Prince Edward Island Securities Commission
Saskatchewan Securities Commission

RE: Mydecine Innovations Group Inc. (the "Company")

Notice Pursuant to National Instrument 51-102 - Change of Auditor ("Notice")

In accordance with National Instrument 51-102, we have read the information contained in the Notice dated 15 March 2021 and based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company.

Yours truly,

Chartered Professional Accountants

SHIM & Associates LLP