

VIA SEDAR

February 28, 2018

British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Cognetivity Neurosciences Ltd.

In connection with the (final) Long Form Prospectus of Cognetivity Neurosciences Ltd. dated February 28, 2018 (the “**Prospectus**”), we consent to the references to our name under the heading “Experts” and consent to the use of our firm’s name in the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that are within our knowledge as a result of the services that we performed in connection with such opinion.

Yours truly,

“McMillan LLP”