

AUDITOR'S CONSENT

We have read the final prospectus of Cognetivity Neurosciences Ltd. (the "Company") dated February 28, 2018 relating to the distribution of 16,670,000 units of the Company issuable for no additional consideration upon exercise or deemed exercise of 16,670,000 Special Warrants of the Company issued on October 26, 2017 at a price of \$0.25 per Special Warrant. We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

We consent to the use in the above mentioned final prospectus of our report to the directors of the Company on the statements of financial position of the Company as at January 31, 2017 and 2016 and the statements of loss and comprehensive loss, changes in shareholders' deficit and cash flows for the year ended January 31, 2017 and for the period from December 11, 2015 (date of incorporation) to January 31, 2016, and the notes comprising a summary of significant accounting policies and other explanatory information. Our report is dated February 28, 2018. We have no reason to believe that there are any misrepresentations in the information contained in it that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audits of such financial statements.

Vancouver, Canada
February 28, 2018


Chartered Professional Accountants