

March 15, 2022

To: British Columbia Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers

Re: Entheon Biomedical Corp. (the "Company")

We refer to the Short Form Base Shelf Prospectus of the Company dated March 15, 2022 relating to the sale and distribution of up to \$75 million in aggregate initial offering price of common shares, warrants, units, subscription receipts and debt securities (comprised of more than one of the aforementioned securities) or any combination thereof (the "Prospectus").

We consent to being named in the Prospectus and to the incorporation by reference in the Prospectus of our independent auditors' report dated March 29, 2021 to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of financial position as at November 30, 2020 and 2019; and
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the year ended November 30, 2020 and for the period from incorporation on June 17, 2019 to November 30, 2019, and a summary of significant accounting policies and other explanatory information.

We report that 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 these consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads "Manning Elliott LLP".