



Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

BY SEDAR

August 25, 2021

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs and Mesdames:

Re: Final Short Form Prospectus dated August 25, 2021 of Alpha Cognition Inc. (formerly Crystal Bridge Enterprises Inc.) (the "Company")

We refer to the final short form base shelf prospectus dated August 25, 2021 of the Company (the "**Prospectus**") relating to the Company's issuance of common shares, warrants to purchase common shares, units, or any combination thereof, for aggregate gross proceeds of up to C\$75,000,000 in one or more transactions under the Prospectus.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated October 21, 2020 to the shareholders of the Company on the following consolidated financial statements:

- consolidated statements of financial position as at July 31, 2020 and 2019;
- consolidated statements of comprehensive loss, changes in shareholders' equity and cash flows for the year ended July 31, 2020 and 2019; and
- the related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the consolidated financial statements on which we have reported or that is 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.

Yours truly,

MANNING ELLIOTT LLP

Manning Elliott LLP