

BY SEDAR

September 28, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Government of Newfoundland and Labrador Financial Services Regulation Division
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs and Mesdames:

Re: Prospectus Supplement dated September 28, 2021 of Alpha Cognition Inc. (formerly Crystal Bridge Enterprises Inc.) (the “Company”)

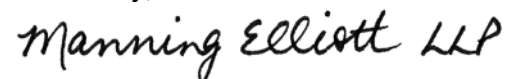
We refer to the prospectus supplement dated September 28, 2021 of the Company (the “Prospectus Supplement”) relating to the Company’s sale and issuance of units consisting of one common share and one common share purchase warrant of the Company, with each whole warrant exercisable for one common share of the Company.

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 financial statements:

- statements of financial position as at July 31, 2020 and 2019;
- statements of loss and comprehensive loss, cash flows and changes in shareholders’ equity 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 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,

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

MANNING ELLIOTT LLP