



legacy  
tax + trust lawyers

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**BY SEDAR**

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. (the  
“Company”)**

We refer to the prospectus supplement dated September 28, 2021 to the short form base shelf prospectus 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.

As special Canadian tax counsel to the Company, we hereby consent to being named in the Prospectus Supplement under the heading “Legal Matters”, and to the inclusion of our opinions under the headings “Eligibility for Investment”, and “Certain Canadian Federal Income Tax Considerations” in the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that is (i) derived from our opinions provided in the Prospectus Supplement, or (ii) within our knowledge as a result of the services we performed in connection with such opinions.

This letter is delivered to the addressees pursuant to the requirements of section 4.2(a)(vii) of National Instrument 44-101.

Yours truly,

Legacy Tax + Trust Lawyers

“Ian Worland”

Per:

Ian Worland

IW/SJR