

BY SEDAR

February 24, 2022

British Columbia Securities Commission (as Principal Regulator)
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
Autorité des marchés financiers
Government of the Northwest Territories
Office of the Superintendent of Securities – Government of Yukon – Department of Community Services
Government of Nunavut – Department of Justice

Dear Sirs and Mesdames:

Re: Final Prospectus/Amended and Restated Final Prospectus dated February 24, 2022 of Alpha Cognition Inc. (formerly Crystal Bridge Enterprises Inc.) (the “Company”)

We refer to the final short form base shelf prospectus filed in Quebec, and in the Northwest Territories and the Territories of Nunavut and Yukon, and the amended and restated short form base shelf prospectus filed in each of the provinces of Canada, except Quebec, dated February 24, 2022 (the “**Prospectus**”) of the Company 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 \$100,000,000 Canadian dollars 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 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.



17th floor, 1030 West Georgia St., Vancouver, BC, Canada V6E 2Y3

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

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,

Manning Elliott LLP

MANNING ELLIOTT LLP