

February 12, 2021

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

Dear Sirs:

Re: Optimi Health Corp.

We refer to the prospectus of Optimi Health Corp. (the “Company”) dated February 12, 2021 relating to the Company’s offering of a minimum of 20,000,000 units and a maximum of 24,000,000 units at a price of \$0.75 per unit for minimum gross proceeds of \$15,000,000 and maximum gross proceeds of \$18,000,000 and (the “**Prospectus**”)

We consent to being named and to the use in the Prospectus, of our report dated February 12, 2021 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2020 and September 30, 2020; and
- Consolidated statements of comprehensive loss, changes in shareholders’ equity and cash flows for the 92-day period ended December 31, 2020 and 126-day period ended September 30, 2020, and a summary of significant accounting policies and other explanatory information.

We consent to being named and to the use in the Prospectus, of our report dated October 9, 2020 to the shareholders of the Company on the following financial statements:

- Consolidated statement of financial position as at September 30, 2020; and
- Consolidated statements of comprehensive loss, changes in shareholders’ equity and cash flows for the 126-day period ended September 30, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are 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 defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants

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