

August 13, 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
Office of the Yukon Superintendent of Securities
Northwest Territories Superintendent of Securities
Government of Nunavut – Office of the Superintendent of Securities

Dear Sirs:

Re: Optimi Health Corp.

We refer to the short form base shelf prospectus of Optimi Health Corp. (the “Company”) dated August 13, 2021 relating to the issue of common shares, warrants, subscription receipts and/or units of the Company in one or more series, up to an aggregate total offering price of \$100,000,000 (the “**Prospectus**”).

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

KYN/dyc/1001923

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