

May 14, 2021

To: British Columbia Securities Commission

Re: **MYND Life Sciences Inc. (the "Company")**

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We refer you to the non-offering prospectus (the "Prospectus") of the Company dated May 12, 2021.

We consent to being named in the Prospectus and to the use in the Prospectus of our reports dated May 12, 2021 to the directors of the companies listed below on the financial statements as follows:

- Winter Soldier Capital Corp.
  - Statements of financial position as at October 31, 2020 and 2019; and
  - Statements of comprehensive loss, changes in shareholders' equity and cash flows for years ended October 31, 2020 and 2019 and the period from incorporation on July 6, 2018 to October 31, 2018, and a summary of significant accounting policies and other explanatory information.
- MYND Life Sciences Inc. (formerly Mystique Capital Corp.)
  - Statements of financial position as at October 31, 2020 and 2019; and
  - Statements of comprehensive loss, changes in shareholders' equity and cash flows for years ended October 31, 2020 and 2019 and the period from incorporation on July 6, 2018 to October 31, 2018, and a summary of significant accounting policies and other explanatory information.
- Pacific Myco Bioscience Ltd.
  - Statement of financial position as at October 31, 2020; and
  - Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on May 14, 2020 to October 31, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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*