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March 3, 2023

British Columbia Securities Commission
Ontario Securities Commission

Attention: Continuous Disclosure

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor – MYND Life Sciences Inc. (the “Company”)

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated February 21, 2023, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice as they relate to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

Manning Elliott LLP

MANNING ELLIOTT LLP