

November 16, 2021

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Newfoundland and Labrador Securities Commission
Nova Scotia Securities Commission
Prince Edward Securities Commission

Re: Revitalist Lifestyle and Wellness Ltd. (the "Company")

We refer you to the Prospectus Supplement of the Company dated November 16, 2021, together with the Short Form Base Shelf Prospectus of the Company dated October 29, 2021, relating to the distribution of an aggregate of 5,357,143 units of the Company at an offering price of \$0.56 per unit for aggregate gross proceeds of \$3,000,000.08 (the "Prospectus Supplement").

We consent to being named in the Prospectus Supplement and to the incorporation by reference in the Prospectus of our independent auditor's reports dated June 3, 2021 to the Shareholders and Directors of the Company on the following financial statements:

- Statements of financial position as at December 31, 2020 and 2019; and
- Statements of comprehensive loss, changes in equity and cash flows for the years ended December 31, 2020 and 2019 and the period from incorporation on July 6, 2018 to December 31, 2018, and a summary of significant accounting policies and other explanatory information.

We consent to being named in the Prospectus Supplement and to the incorporation by reference in the Prospectus Supplement of our independent auditor's reports dated June 3, 2021 to the Shareholders and Directors of Ketamine Holdings Ltd. on the following financial statements:

- Statements of financial position as at December 31, 2020 and 2019; and
- Statements of comprehensive loss, changes in shareholders' deficiency and cash flows for the years ended December 31, 2020 and 2019 and the period from incorporation on July 6, 2018 to December 31, 2018, and a summary of significant accounting policies and other explanatory information.

We consent to being named in the Prospectus Supplement and to the incorporation by reference in the Prospectus of our independent auditor's reports dated June 3, 2021 to the Shareholders of Revitalist, LLC on the following financial statements:

- Statements of financial position as at December 31, 2020 and 2019; and
- Statements of net income and comprehensive income, changes in member's equity and cash flows for the years ended December 31, 2020, 2019 and 2018, 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 the 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

MANNING ELLIOTT LLP