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January 25, 2000

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Commission des valeurs mobilières du Quebec
Administrator of the Securities Act, New Brunswick
Nova Scotia Securities Commission
Registrar, Prince Edward Island
Newfoundland Securities Commission

Dear Sirs:

Re: SYNSORB Biotech Inc.

We refer to the Short Form Prospectus (the "Prospectus") of SYNSORB Biotech Inc. (the "Company") dated January 25, 2000, relating to the sale and distribution of 6,000,000 Common Shares of the Company.

We consent to the use, through incorporation by reference in the Prospectus, of our report dated January 22, 1999 (except for note 13 which is as of February 24, 1999) to the shareholders of the Company on the following consolidated financial statements:

Consolidated balance sheets as at December 31, 1998 and 1997;

Consolidated statements of loss and deficit and cash flows for each of the years in the two year period ended December 31, 1998.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the consolidated financial statements of the Company upon which we have reported and which are incorporated by reference in the Prospectus or that is within our knowledge as a result of our audits of such consolidated financial statements.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of applicable securities legislation and should not be relied on for any other purpose.

Yours sincerely,

Ernst + Young LLP