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October 13, 2020

**Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Nova Scotia Securities Commission
Ontario Securities Commission
The Office of the Superintendent of Securities, Consumer, Corporate and Insurance
Services Division, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs/Mesdames:

Re: Willow Biosciences Inc.

We refer to the short form base shelf prospectus (the "Prospectus") of Willow Biosciences Inc. (the "Company") dated October 13, 2020 relating to the offer and issue from time to time of up to \$50,000,000 of common shares, preferred shares, debt securities, subscription receipts, warrants and/or units of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated October 29, 2018 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at June 30, 2018;
- Consolidated statements of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the year ended June 30, 2018, and a summary of significant accounting policies and other explanatory information.

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 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 described in the CPA Canada Handbook – Assurance.

Yours very truly,

DALE MATHESON CARR-HILTON LABONTE LLP
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PARTNERSHIP OF:

VANCOUVER Bradley G. Allen Inc. Robert J. Burkart, Inc. Kenneth P. Chong Inc. Alvin F. Dale Ltd. Donald L. Furney, Ltd. David J. Goertz, Inc. Matthew G. Gosden, Inc. Barry S. Hartley, Inc. Cherry H. Ho, Inc. Robert J. Matheson, Inc. Rakesh I. Patel Inc. Lorraine W. Rinfret, Inc. Brad A. Robin Inc.
SURREY Michael K. Braun Inc. Peter J. Donaldson, Inc. Harjit S. Sandhu, Inc. **TRI-CITIES** Isomura Services Corp. Brian M. Legge Inc. Fraser G. Ross, Ltd. Brian A. Shaw Inc.