

February 6, 2020

British Columbia Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Alberta Securities Commission
The Manitoba Securities Commission
Saskatchewan Financial Services Commission
Newfoundland and Labrador, Director of Securities
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island, Superintendent of Securities

Dear Sirs / Mesdames:

Re: Tetra Bio-Pharma Inc.

We refer to the short form prospectus of Tetra Bio-Pharma Inc. (the "Company") dated February 6, 2020 relating to the distribution of 29,245,300 units of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 13, 2019 to the shareholders of the Company on the following financial statements:

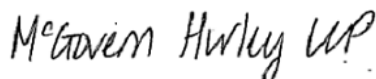
Consolidated statements of financial position as at November 30, 2018 and 2017;

Consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended November 30, 2018 and 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants