

*Audit. Tax. Advisory.*

February 24, 2021

British Columbia Securities Commission  
Ontario Securities Commission  
Autorité des Marchés Financiers  
Alberta Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities (Prince Edward Island)

Dear Sirs / Mesdames:

Re: Tetra Bio-Pharma Inc.

We refer to the prospectus supplement dated February 24, 2021 to the final short form base shelf prospectus dated April 1, 2020 of Tetra Bio-Pharma Inc. (the "Company") relating to the distribution of an aggregate of 57,000,000 units of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated February 15, 2021 to the shareholders of the Company on the following financial statements:

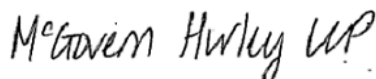
Consolidated statements of financial position as at November 30, 2020 and 2019;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended November 30, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

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

Yours very truly,

McGovern Hurley LLP



Chartered Professional Accountants  
Licensed Public Accountants