

July 31, 2020

**British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Nova Scotia Securities Commission**

Dear Sirs / Mesdames:

**Re: NervGen Pharma Corp.**

We refer to the Amended and Restated Prospectus Supplement (the "Prospectus Supplement") of NervGen Pharma Corp. (the "Company") dated July 31, 2020 relating to the sale and issue of units of NervGen Pharma Corp.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus Supplement to the short form base shelf prospectus dated January 2, 2020, of our report dated April 29, 2020 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2019 and 2018;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the years ended December 31, 2019 and 2018, 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

