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

November 22, 2022

Dear Sir/Madam

Re: Notice of Change of Auditors of NervGen Pharma Corp.

We have read the Notice of NervGen Pharma Corp. dated November 15, 2022 and are in agreement with the statements contained in such Notice except that we are not in a position to agree or disagree with (1) the statement as to whether the predecessor auditor was requested to resign, and (2) the statement that there are no reportable events (as defined in National Instrument 51-201).

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants