

September 29, 2021

Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: The BC Bud Corporation

We refer to the listing statement of Entheos Capital Corp. (“Entheos”) dated September 29, 2021 relating to Entheos’ proposed reverse takeover with The BC Bud Corporation (the “Company”) whereby the Company will become a wholly-owned subsidiary of Entheos (the “Listing Statement”).

We consent to being named and to the use in the Listing Statement, of our report dated June 21, 2021 to the directors of the Company on the following financial statements:

- Statements of financial position as at February 28, 2021 and February 29, 2020; and
- Statements of loss and comprehensive loss, changes in equity (deficiency), and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing Statement and all information 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 Listing Statement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

MSo/em/1002707

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