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

March 23, 2016

Dear Sirs / Mesdames:

**Re: Helius Medical Technologies Inc.**

We refer to the short form prospectus of Helius Medical Technologies Inc. (the "Company") dated March 23, 2016 related to the sale and issuance of a minimum offering of 8,000,000 Units and maximum offering of 20,000,000 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 June 21, 2015 (except Note 12, which is as of January 11, 2016) to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at March 31, 2015;
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the year ended March 31, 2015, 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 prospectus as these terms are described in the CPA Canada Handbook - Assurance.

*BDO Canada LLP*

Chartered Professional Accountants  
BLK/sh