

November 30, 2017

By SEDAR

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Autorité des marchés financiers  
Ontario Securities Commission  
Nova Scotia Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Office of the Superintendent of Securities (Yukon Territory)  
Northwest Territories Securities Office  
Nunavut Securities Office

Dear Sirs/Mesdames:

**Re: Final Prospectus of Neo Performance Materials Inc. (the “Issuer”)**

We refer you to the final prospectus (the “**Prospectus**”) of the Issuer dated November 30, 2017 relating to the distribution of common shares of the Issuer.

We consent to being named on the inside cover page of the Prospectus and under the heading “*Interests of Experts*” in the Prospectus, and consent to the use of our legal opinion set out under the heading “*Eligibility for Investment*” in the Prospectus, which opinion is provided as of the date of the Prospectus.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are (i) derived from our legal opinions provided in the Prospectus, or (ii) within our knowledge as a result of the services performed by us in connection with such opinions.

Yours truly,

(Signed) “*Stikeman Elliott LLP*”