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TRANSMITTED VIA SEDAR

Ontario Securities Commission (Principal Regulator)
Alberta Securities Commission
British Columbia Securities Commission
Autorité des marchés financiers
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities Office
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Financial and Consumer Services Commission (New Brunswick)
The Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities
Department of Justice, Government of Nunavut
Toronto Stock Exchange

Dear Sirs/Mesdames:

RE: NEO PERFORMANCE MATERIALS INC.
Initial Public Offering by way of Secondary Offering

We refer to the (final) prospectus of Neo Performance Materials Inc. (the "**Company**") dated November 30, 2017 (the "Prospectus") relating to the qualification and offering of common shares of the Company pursuant to a secondary offering.

We hereby consent to the references to our name on page ii in the introductory section of the Prospectus and in the "Eligibility for Investment" and "Interests of Experts" sections in the Prospectus.

We confirm that 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 derived from our statement and opinion referenced above or that is within our knowledge as a result of the services we performed in connection with such statement and opinion.

Yours truly,

"Fogler, Rubinoff LLP"