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October 30, 2020

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers

Re : Spectra Products Inc. (formerly Spectra Inc.) (the "Company")

Ladies and Gentlemen:

As required by NI 51-102 and in connection with us not being reappointed as auditors of Spectra Products Inc., we have reviewed the information contained in the Company's Change of Auditor Notice, dated October 29, 2020 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

SF Partnership, LLP

Chartered Professional Accountants

Licensed Public Accountants