



July 3, 2020

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

We refer to the short form base shelf prospectus of Spectral Medical Inc. (the company) dated July 3, 2020 relating to the issuance of common shares, senior and subordinated unsecured debt securities, including debt securities convertible or exchangeable into other securities of the company, subscription receipts, warrants, or units comprised of one or more of the other securities described in the short form base shelf prospectus, for an aggregate offering price of up to \$50,000,000 (the prospectus).

We consent to being named in and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated March 26, 2020 to the shareholders of the company on the following consolidated financial statements:

- consolidated statements of financial position as at December 31, 2019 and December 31, 2018;
- consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended December 31, 2019 and December 31, 2018; and
- related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 consolidated financial statements on which we have reported or that are within our knowledge as a result of our audit of such consolidated 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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.