

July 23, 2021

By SEDAR

To: Ontario Securities Commission, as Principal Regulator under the
Passport System

And to: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba 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

Dear Sirs/Mesdames:

Re: Prospectus Supplement of Spectral Medical Inc. (the “Issuer”)

We refer you to the prospectus supplement (the “**Prospectus Supplement**”) of the Issuer dated July 23, 2021 to the short form base shelf prospectus of the Issuer dated July 3, 2020.

We consent to being named in the introductory section of the Prospectus Supplement and under the heading “*Legal Matters*” in the Prospectus Supplement.

We have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement.

Yours truly,

(Signed) “Stikeman Elliott LLP”