



July 23, 2021

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 prospectus supplement of Spectral Medical Inc. (the company) dated July 23, 2021 relating to the offering of 23,530,000 units of the company at a price of \$0.425 per unit (the prospectus), subject to the issuance of additional securities of the company that may be issued pursuant to an over-allotment option.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated March 25, 2021 to the shareholders of the company on the following consolidated financial statements:

- consolidated statements of financial position as at December 31, 2020 and December 31, 2019;
- consolidated statements of loss and comprehensive loss, changes in shareholders' (deficiency) equity and cash flows for the years ended December 31, 2020 and December 31, 2019; and
- the notes to the consolidated financial statements, which include 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 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.

/s/PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants

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