

September 27, 2021

**BY SEDAR**

Alberta Securities Commission  
British Columbia Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Services Commission for New Brunswick  
Office of the Director of Securities for Newfoundland and Labrador  
Office of the Superintendent of Securities for the Northwest Territories  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities for Nunavut  
Ontario Securities Commission  
Office of the Superintendent of Securities for Prince Edward Island  
Autorité des marchés financiers  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Yukon Superintendent of Securities

**AIRBOSS OF AMERICA CORP.**

We refer to the (final) short form base shelf prospectus dated September 27, 2021 (the "**Prospectus**") of AirBoss of America Corp.

We hereby consent to the use of our firm name under the heading "Legal Matters" 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 advice referred to above or that are within our knowledge as a result of the services we performed in connection with such advice or the Prospectus.

Yours very truly,

(signed) *Davies Ward Phillips & Vineberg LLP*