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May 31, 2001

PRIVATE AND CONFIDENTIAL

VIA SEDAR

Ontario Securities Commission
20 Queen Street West
Toronto, Ontario
M5H 3S8

Alberta Securities Commission
Suite 400
300 - 5th Avenue S.W.
Calgary, Alberta
T2P 3C4

British Columbia Securities Commission
865 Hornby Street
Vancouver, British Columbia
V6Z 2H4

Quebec Securities Commission
22nd Floor
800 Victoria Square
P.O. Box 246
Montreal, Quebec
H4Z 1G3

Dear Sirs/Mesdames:

**Re: Spectral Diagnostics Inc. ("Spectral") – Proposed Rights Offering – Proposed
National Instrument 45-101 – SEDAR Project No. 360971**

As solicitors acting on behalf of Spectral, we are today filing the French language version of the draft Rights Offering Circular dated May 23, 2001.

In addition, we are setting out hereunder, the French translation of the proposed final paragraph to be inserted under the heading "Solicitor Dealer Agreement" on page seven of the draft circular:

“Les dirigeants et administrateurs du gérant détiennent, collectivement, 1 121 700 actions ordinaires du capital de la société, soit environ 8,8 % des actions ordinaires actuellement émises et en circulation et environ 7,1 % des actions ordinaires compte tenu de la dilution.”

May 31, 2001

We propose to include this wording in the blacklined version to be filed upon receipt of your comments.

Please contact the undersigned should you have any comments. Thank you for your attention to this matter.

Yours very truly,

McCARTHY TÉTRAULT

SNA:cae

Per: "Stephen N. Adams"
Stephen N. Adams