



April 8, 2021

Canadian Securities Exchange
Suite 7210, 100 King Street West
Toronto, Ontario M5X 1E1

Dear Sirs and Mesdames:

RE: Plus Products Inc. (the "Issuer")
ISINS: CA72941NAB60 (Debentures due February 28, 2024)

We confirm that Odyssey Trust Company has been appointed as the Debenture Trustee for the above issue of securities of the Issuer in the City of Calgary.

We maintain an inventory of security paper and can process transfers of ownership and issue certificates on a timely basis.

Yours truly,

ODYSSEY TRUST COMPANY

Amy Douglas
Director, Corporate Trust