



February 28, 2024

TO: British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC, V7Y 1L2

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

Alberta Securities Commission
600, 250 5th Street SW
Calgary, AB T2P 0R

Dear Sirs:

**Beyond Medical Technologies Inc. (the “Company”)
Notice Pursuant to National Instrument 51-102 – Change of Auditor (“Notice”)**

As required by the National Instrument 51-102, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated February 14, 2024, and agree with the information contained therein, based upon our knowledge of the information relating to the Notice in as far as they relate to us.

Sincerely,

B F Borgers CPA PC

BF BORGERS CPA PC
CERTIFIED PUBLIC ACCOUNTANTS