

December 31, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Cybeats Technologies Corp. (the "Company")
Change of Auditor of Reporting Issuer**

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") December 9, 2022, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jackson & Co., LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours very truly,



JACKSON & CO., LLP
Chartered Accountants
Licensed Public Accountants

cc: *Board of Directors of Cybeats Technologies Corp.*