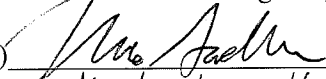


**FORM 13-502F2
CLASS 2 REPORTING ISSUERS – PARTICIPATION FEE**

MANAGEMENT CERTIFICATION

I, Michael Sadhra, an officer of the reporting issuer noted below have examined this Form 13-502F2 (the **Form**) being submitted hereunder to the Ontario Securities Commission and certify that to my knowledge, having exercised reasonable diligence, the information provided in the Form is complete and accurate.

(s) 
 Name: Michael sadhra
 Title: CFO

Date: January 4, 2016

Reporting Issuer Name: Breathtec BioMedical, Inc.

End date of previous financial year: August 31, 2015

Financial Statement Values:

(Use stated values from the audited financial statements of the reporting issuer as of the end of its previous financial year)

Retained earnings or deficit	<u>\$ (53,679)</u>	(A)
Contributed surplus	<u>\$ 0</u>	(B)
Share capital or owners' equity, options, warrants and preferred shares (whether such shares are classified as debt or equity for financial reporting purposes)	<u>\$ 256,001</u>	(C)
Non-current borrowings (including the current portion)	<u>\$ 0</u>	(D)
Finance leases (including the current portion)	<u>\$ 0</u>	(E)
Non-controlling interest	<u>\$ 0</u>	(F)
Items classified on the statement of financial position as non-current liabilities (and not otherwise listed above)	<u>\$ 0</u>	(G)
Any other item forming part of equity and not set out specifically above	<u>\$ 0</u>	(H)

Capitalization for the previous financial year

(Add items (A) through (H))

\$ 256,001

Participation Fee

(From Appendix A of OSC Rule 13-502 *Fees*, select the participation fee beside the capitalization calculated above)

\$ 890

Late Fee, if applicable

(As determined under section 2.7 of OSC Rule 13-502 *Fees*)

\$ 300

Total Fee Payable

(Participation Fee plus Late Fee)

\$ 1190
