

# JAMES STAFFORD

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## **PRIVATE AND CONFIDENTIAL**

### **British Columbia Securities Commission**

701 West Georgia Street  
Vancouver, BC V7Y 1L2

### **Alberta Securities Commission**

600 – 250 5<sup>th</sup> Street SW  
Calgary, AB T2P 0R4

### **Ontario Securities Commission**

20 Queen Street West  
Toronto, ON M5H 3S8

28 January 2016

**Subject: Consent of Independent Registered Public Accounting Firm**

Dear Sirs,

We refer to the prospectus of Breathtec Biomedical Inc. (formerly PBA Acquisitions Corp., the “Company”) dated 28 January 2016, relating to the merger of the Company and Breathtec Biomedical, Inc., a private Florida company and the plan to seek a listing on the Canadian Securities Exchange.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our auditor’s report dated 19 October 2015:

- Statement of Financial Position as at 31 August 2015;
- Statements of Loss and Comprehensive Loss, Changes in Shareholders’ Equity and Cash Flows for the period from inception on 10 April 2015 to 31 August 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information specifically incorporated by reference therein and have no reason to believe that there is any misrepresentation in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

JAMES STAFFORD  
CHARTERED PROFESSIONAL ACCOUNTANTS

We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in the prospectus, which does not constitute an audit or review of the prospectus as these terms are described in the Chartered Professional Accountants Canada Handbook – Assurance.

Yours truly,

*“James Stafford”*

Chartered Professional Accountants