

January 28, 2016

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs:

We refer to the prospectus of Breathtec Biomedical, Inc. (the "Company") dated January 28, 2016 relating to the merger of the Company and a private Florida company, Breathtec Biomedical, Inc. and the plans to seek a listing on the Canadian Securities Exchange (the "Prospectus").

We consent to being named and to the use in the Prospectus of our report dated January 12, 2016 to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at October 31, 2015 and August 31, 2015; and
- Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period September 1, 2015 to October 31, 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements.

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

Yours very truly,

Smythe LLP

Chartered Professional Accountants

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