

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,

mythe LLP

Chartered Professional Accountants

SG/hz/132980

Smythe LLP is a member firm of both the PKF International Limited network and PKF North America, which are, respectively, a network and an association of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms. 7th Floor 355 Burrard St Vancouver, BC V6C 2G8

T: 604 687 1231 F: 604 688 4675 smythecpa.com