

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. (“Breathtec”) dated January 28, 2016 relating to the merger of Breathtec and a private Florida company, Breathtec Biomedical, Inc. (“TargetCo”) 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 November 11, 2015 to the shareholders of TargetCo on the following financial statements:

- Statement of financial position as at August 31, 2015; and
- Statements of loss and comprehensive loss, changes in shareholders’ deficit and cash flows for the 221-day period ended August 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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