

JAMES STAFFORD

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18 November 2016

British Columbia Securities Commission

9th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission

600 – 250 5th Street SW
Calgary, AB T2P 0R4

Ontario Securities Commission

20 Queen Street West
Toronto, ON M5H 3S8

**Subject: Notice of Change of Auditor of Breathtec Biomedical, Inc. (the
“Company”)**

Dear Sirs:

As required by National Instrument 51-102, we have reviewed the information contained in the Company’s Notice of Change of Auditor dated 14 November 2016 and hereby confirm our agreement with the information contained in the Notice. The confirmation is based on our knowledge of the information as at the date of this letter.

We understand that the Notice of Change of Auditor, along with this letter and a similar letter from Smythe LLP, Chartered Professional Accountants, will be filed with the securities regulatory authorities and provided to the Company’s registered shareholders with the meeting materials relating to the Company’s next annual general meeting of shareholders.

Yours truly,

JAMES STAFFORD

“Bradley Stafford”

Per:

J. Bradley Stafford
CPA, CA