

BREATHTEC BIOMEDICAL, INC.
Suite 890 – 789 West Pender Street
Vancouver, British Columbia Canada V6C 1H2
Tel: 604 646-1553
(the “Company”)

NOTICE OF CHANGE OF AUDITOR
(the “Notice”)

To: James Stafford, Inc., Chartered Professional Accountants
And To: Smythe LLP, Chartered Professional Accountants

Pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”), the Company hereby advises that the board of directors of the Company has resolved to propose to shareholders at its next annual general meeting that Smythe LLP, Chartered Professional Accountants, of Vancouver, British Columbia be appointed auditors of the Company in the place of James Stafford, Inc., Chartered Professional Accountants, of Vancouver, British Columbia.

The decision to propose the appointment of Smythe LLP (the “Successor Auditor”) in the place of James Stafford, Inc. (the “Former Auditor”) as auditor of the Company, has also been approved by the audit committee of the Company.

- (a) at the request of the Company, James Stafford, Inc., Chartered Professional Accountants, the former auditor, tendered its resignation effective October 17, 2016;
- (b) the Company requested Smythe LLP, Chartered Professional Accountants, 7th Floor, 355 Burrard Street, Vancouver, British Columbia Canada V6C 2G8, become the successor auditor of the Company effective October 17, 2016;
- (c) James Stafford, Inc. has not expressed any reservation in its report for the most recently completed fiscal year of the Company, nor for the period from the most recently completed period for which James Stafford, Inc. issued an audit report in respect of the Company and the date of this Notice;
- (d) there was no “reportable event” cited by James Stafford, Inc. in connection with the most recently completed fiscal year of the Company nor for the period from the most recently completed period for which James Stafford, Inc. issued an audit report in respect of the Company and the date of this Notice as defined in section 4.11(i) of NI 51-102.

Dated as of the 14th day of November, 2016.

BREATHTEC MEDICAL, INC.


Michael Sadhra, Chief Financial Officer