



March 9, 2023

**Private and Confidential**

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sir/Madam:

**RE: FIRST RESPONDER TECHNOLOGIES INC. (THE "COMPANY")  
CHANGE OF AUDITOR**

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We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated February 27, 2023 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants

**VANCOUVER**

1700-475 Howe St  
Vancouver, BC V6C 2B3  
T: 604 687 1231  
F: 604 688 4675

**LANGLEY**

600-19933 88 Ave  
Langley, BC V2Y 4K5  
T: 604 282 3600  
F: 604 357 1376

**NANAIMO**

201-1825 Bowen Rd  
Nanaimo, BC V9S 1H1  
T: 250 755 2111  
F: 250 984 0886