

FIRST RESPONDER TECHNOLOGIES INC.
(The "Company")

NOTICE OF CHANGE OF AUDITOR
(the "Notice")

To: Smythe, LLP
Mao & Ying, LLP

And To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

TAKE NOTICE THAT effective February 27, 2023, the current auditor Smythe LLP has resigned as auditor at the Company's request. The Company will fill the vacancy by appointing Mao & Ying, LLP as auditor for the Company.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Company confirms that:

1. Smythe LLP resigned, at the reporting issuer's request, as auditor of the Company;
2. The resignation of Smythe LLP and the appointment of Mao & Ying LLP was considered and approved by the Audit Committee and Board of Directors of the Company;
3. Smythe LLP has not expressed any reservation or modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Smythe LLP issued an audit report in respect of the Company and the date of this Notice; and
4. In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Smythe LLP issued an audit report in respect of the Company and the date of this Notice.

Dated as of the 27th day of February, 2023.

FIRST RESPONDER TECHNOLOGIES INC.

DocuSigned by:

Kal Malhi

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Kulwant Malhi, Chief Executive Officer