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April 23, 2024

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Cybeats Technologies Corp. (the "Company")
Notice Pursuant to NI 51-102 of Change of Auditor

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated April 23, 2024, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Jones & O'Connell LLP, Chartered Professional Accountants that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours truly,

Jones & O'Connell LLP

Jones & O'Connell LLP Chartered Professional Accountants Licensed Public Accountants

cc: Board of Directors of Cybeats Technologies Corp.