

S E R V I C E

I N T E G R I T Y

T R U S T

January 22, 2013

British Columbia Securities Commission  
P.O. Box 10142, 9<sup>th</sup> Floor, Pacific Centre  
701 West Georgia Street  
Vancouver, B.C., V7Y 1L2

Alberta Securities  
Commission  
4<sup>th</sup> Floor, 300 – 5<sup>th</sup> Street S.W.  
Calgary, Alberta, T2P 3C4

Saskatchewan Financial Services  
Commission  
Suite 601 - 1919 Saskatchewan Drive  
Regina, Saskatchewan S4P 4H2

Manitoba Securities  
Commission  
500 – 400 St Mary Avenue  
Winnipeg, Manitoba R3C 4K5

Ontario Securities Commission  
20 Queen Street West, 19<sup>th</sup> Floor, Box 55  
Toronto, Ontario, M5H 3S8

TSX Venture Exchange  
P.O. Box 11633  
2700 – 650 West Georgia  
Street  
Vancouver, B.C., V6B 4N9



Dear Sirs/Mesdames:

**Re: CellStop Systems Inc. (the "Company")  
Notice Pursuant to NI 51-102 – Change of Auditor**

---

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated January 22, 2013 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact the writer.

Yours very truly,

*Watson Dauphinee & Masuch*

Chartered Accountants

SUITE 420  
1501 WEST BROADWAY  
VANCOUVER, BC  
CANADA V6J 4Z6

TEL: 604-734-3247  
FAX: 604-734-4802  
WWW.WDMCA.COM

WD&M