

January 22, 2013

British Columbia Securities Commission

PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Ontario Securities Commission

20 Queen Street West, 19th Floor, Box 55
Toronto Ontario
M5H 3S8

Manitoba Securities Commission

Suite 500 – 400 St. Mary Avenue
Winnipeg, MB
R3C 4K5

TSX Venture Exchange

P.O. Box 11633
Suite 2700 – 650 West Georgia Street
Vancouver, BC
V6B 4N9

Alberta Securities Commission

600, 250 – 5th Street S.W.
Calgary, AB
T2P 0R4

**Saskatchewan Financial Services
Commission**

Suite 601, 1919 Saskatchewan Drive
Regina, Saskatchewan
S4P 4H2

Dear Sirs / Mesdames:

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

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated January 22, 2013, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



DAVIDSON & COMPANY LLP

Chartered Accountants

cc: TSX Venture Exchange

