

**CELLSTOP SYSTEMS INC.  
NOTICE OF CHANGE OF AUDITOR PURSUANT TO  
SECTION 4.11 OF NATIONAL INSTRUMENT 51-102**

Alberta Securities Commission  
British Columbia Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Watson Dauphinee & Masuch, Chartered Accountants  
Davidson & Company LLP, Chartered Accountants

January 22, 2013

Dear Sirs/Mesdames:

**Re: Notice Regarding Proposed Change of Auditor Pursuant to Section 4.11 of  
National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102")**

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Notice is hereby given of a change of auditor of CellStop Systems Inc. (the "Company"). On January 22, 2013, at the Company's request, Watson Dauphinee & Masuch resigned as the Company's auditor, and the board of directors of the Company resolved to appoint Davidson & Company LLP ("Davidson") as the Company's successor auditor, subject to compliance with all applicable statutory requirements.

The decision to request Watson Dauphinee & Masuch's resignation did not occur because of any reportable disagreement or unresolved issue involving the Company, or any consultation with the successor auditor and was considered, approved and recommended by the audit committee of the Company's board of directors. The decision to appoint Davidson as successor auditor was also considered, approved and recommended by the audit committee of the Company's board of directors.

In the opinion of the Company, there have been no: (i) reservations in the auditor's reports on any of the Company's financial statements relating to the "relevant period" as that term is defined in Section 4.11 of NI 51-102; or (ii) any "reportable events" as that term is defined in Section 4.11 of NI 51-102.

The contents of the Notice and attached letters from Watson Dauphinee & Masuch (the Former Auditor) and Davidson (the Successor Auditor) have been reviewed and approved by the board of directors of the Company.

**BY ORDER OF THE BOARD OF DIRECTORS OF  
CELLSTOP SYSTEMS INC.**

*"Michelle Gahagan"*

Michelle Gahagan  
Director