



April 28, 2014

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, BC, V7Y 1L2  
Attention: Chris Hall, Corporate Disclosure

Dear Mr. Hall:

**Re: Cellstop Systems Inc. – 2<sup>nd</sup> Quarter Interim for period ended February 28, 2014 Party # 150172  
Project # 2197225; 2197189**

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In response to your letter dated April 28, 2014.

The incorrect period dates in the Statement of Financial Position and Statement of Cash Flows were an accidental error. All the stated numbers in the Statement of Financial Position and Statement of Cash Flows are correct for the period ended February 28, 2014.

Apologies for this oversight, thank you for spotting this and letting us know.

If you have any further questions please do not hesitate to contact me.

Yours Sincerely,

**CELLSTOP SYSTEMS INC.**

Per: *"Henry Bromley"*

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Henry Bromley  
Chief Financial Officer