



November 27, 2019

British Columbia Securities Commission
9th Floor, 701 West Georgia Street
Vancouver, BC V7Y 1L2

Alberta Securities Commission
4th Floor, 300 – 5th Avenue SW
Calgary, AB T2P 3C4

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

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

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

Re: Cellstop Systems Inc. (the "Company") Resignation & Appointment of Auditor

The Company has received the resignation of its auditor and has appointed Manning Elliott LLP as the Company's auditor in the place of Davidson & Company LLP.

As required by National Instrument 51-102, we enclose the Reporting Package, being the Notice of Change of Auditor and a letter from each of the former and successor auditors.

This material will be included with the meeting documents being provided to shareholders with respect to the Company's next annual general meeting of shareholders.

CELLSTOP SYSTEMS INC.

Per: "Michelle Gahagan"
Michelle Gahagan, Chief Executive Officer