

November 25, 2019

**Attention: Continuous Disclosure**

Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: CellStop Systems Inc. (the "Company")**

We have read the Notice of Change of Auditor (the "Notice") of the Company dated November 25, 2019, delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Company and Davidson & Company LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*