



TO THE SHAREHOLDERS:

NOTICE OF CHANGE OF AUDITOR

Cellstop Systems Inc. (the "Company") is changing its auditor from Davidson & Company LLP of Suite 1200, 609 Granville Street, Vancouver, BC V7Y 1G6, to Manning Elliott LLP, of Suite 1700, 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3. Davidson & Company LLP resigned at the Company's request effective November 15, 2019.

There are no reservations or modified opinions in any auditor's report nor any reportable events as defined in National Instrument 51-102 in connection with the audits by Davidson & Company LLP of the Company's most recently completed fiscal year or any subsequent period.

The resignation of Davidson & Company LLP as auditor and the recommendation to appoint Manning Elliott LLP as successor auditor has been approved by the Company's audit committee and board of directors.

DATED this 25th day of November, 2019

Cellstop Systems Inc.

Per: "Michelle Gahagan"
Chief Executive Officer and Director