CSE : LDS

OTCQB: LDSYF



**TO:** British Columbia Securities Commission

Alberta Securities Commission Ontario Securities Commission

**AND TO:** Davidson & Company LLP

**AND TO:** Dale Matheson Carr-Hilton Labonte LLP

**RE:** Notice of Change of Auditor

Pursuant to Section 4.11(7) of National Instrument 51-102 *Continuous Disclosure* Obligations ("NI 51-102"), Lifestyle Delivery Systems Inc. (the "Company") hereby gives notice of the change of its auditor from Davidson & Company LLP (the "Former Auditors") to Dale Matheson Carr-Hilton Labonte LLP (the "Successor Auditors"). In accordance with NI 51-102, the Company hereby states that:

- 1. The Former Auditors resigned at the request of the Company effective January 4, 2016;
- 2. The resignation of the Former Auditors and the appointment of the Successor Auditors have been considered and approved by the Company's Board of Directors;
- 3. There have been no reservations in the Former Auditors reports on the Company's financial statements during the period commencing at the beginning of the Company's two most recently completed fiscal years and ending on the date of the Former Auditor's resignation.
- 4. There have been no "reportable events" as that term is defined under subsection 4.11(1) of NI 51-102.

DATED the 18th day of January, 2016.

LIFESTYLE DELIVERY SYSTEMS INC.

Name: Yanika Silina

Title: Chief Financial Officer