

November 18, 2016

TO: British Columbia Securities Commission

Alberta Securities Commission Ontario Securities Commission

Davidson & Company LLP, Chartered Professional Accountants

Saturna Group Chartered Professional Accountants LLP

Re: Arcturus Growthstar Technologies Inc. (the "Company")

**Notice of Change of Auditor** 

Pursuant to National Instrument 51-102, Arcturus Growthstar Technologies Inc. (the "Company") hereby advises that Saturna Group Chartered Professional Accountants LLP, has resigned as auditor of the Company effective November 1, 2016. Notice of a change of auditor is provided as follows:

- 1. There have been no modified opinions expressed in the audit reports of Saturna Group Chartered Professional Accountants LLP, for their audits of the Company's two most recently completed financial years or for any period subsequent to the most recently completed financial period for which an audit report was issued by Saturna Group Chartered Professional Accountants LLP.
- 2. The Company is of the opinion that there were no "reportable events" as defined in National Instrument 51-102, which occurred for the Company's two most recently completed financial years or for any period subsequent to the most recently completed financial period of which an auditor's report was issued.
- The resignation of Saturna Group Chartered Professional Accountants LLP, and the appointment of Davidson & Company LLP, Chartered Professional Accountants, as the auditor of the Company was considered and approved by the Board of Directors of the Company.

Best Regards,

President & CEO

## ARCTURUS GROWTHSTAR TECHNOLOGIES INC.

Per:	"William Gildea"		
Willia	n Gildea		