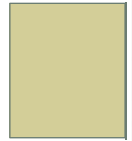


JUNE AUSTIN

13608 110 AVENUE EDMONTON, AB T5M 2M3



1/29/2015

To Whom It May Concern,

I engaged with Liu and Associates in the fall of 2013 and have been nothing short of pleased with the services that Patricia, Ray, Dwayne and the entire team have provided to me. Whether it is advice for personal tax savings or how to restructure my business to maximize tax savings and to plan for the future, their advice and services have been invaluable.

In particular Patricia Cheung's kindness, personal attention and interest in my situation have provided me with the kind of support that one would never expect of an accounting firm. With her guidance and counsel I continue to gain greater confidence in managing my own finances and determining the future of my family. As a single parent this has been a godsend.

I would have no hesitation in recommending Liu and Associates to others and in fact have already recommended them to a few of my acquaintances and colleagues. Liu and Associates provides not only accounting services but also personal financial advice for financial planning. They are the whole package, professional, efficient with more than a personal touch.

Sincerely,

June Austin