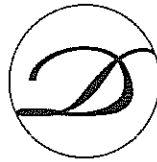


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DARNELL & COMPANY

L a w y e r s

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January 16, 2012

TO WHOM IT MAY CONCERN:

**RE: CPA International Investigations Inc.
John R. Pisarski, Managing Director**

This letter is intended for use by CPA International Investigations Inc. and John R. Pisarski (“CPA”) as a recommendation of their professional services.

Darnell & Company is a four lawyer firm in Langley, British Columbia which has been serving Langley and the Fraser Valley for more than fifteen years. For the past five years we have used CPA exclusively to provide investigation and other related services that are required by the firm from time-to-time.

CPA has been retained by Darnell & Company to effect process service, location and skip-tracing, background checks and covert investigations which involved surveillance and gathering of evidence for use in family law proceedings. In addition, CPA has installed Closed Captioned Television at my residence and has attended at court and examinations to provide personal security for the lawyers and clients who we represent.

Speaking on behalf of all of the lawyers at my firm, we have found the services of CPA to be of the highest quality. They respond professionally, quickly and have been extremely effective. We have retained CPA on at least two hundred occasions and cannot recall one single matter on which they have not been successful.

In addition to be impressed with their services, I also note that CPA is involved in the community, attends Chamber of Commerce meetings and events and is known to contribute to local charities. Not only do they provide excellent services they are also committed to and generous within the community. They give back to the community which is of great importance to this firm.

I have no hesitation in recommending CPA for any project you may have.

If you have any questions or wish verification of this reference please do not hesitate to contact me by telephone.

Yours truly,

DARNELL & COMPANY

A handwritten signature in cursive script, appearing to read "Rebecca L. Darnell".

Rebecca L. Darnell

:rld