

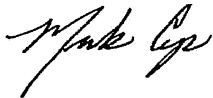
## **ACCOUNTING CONTROL DATA**

**P.O. BOX 3971  
LA MESA, CA. 91941**

To the Board of Directors  
Interwest Pacific, Ltd.

As per your request, we reviewed the last 3 years of overhead cost and have determined that Interwest Pacific, Ltd has averaged 12.6% administration cost to annual income volume.

Should you have any questions, please contact me at your convenience.

A handwritten signature in black ink, appearing to read "Mark Cap".

Mark Cap, CPA  
San Diego, California  
November 18, 2015