

Re: Letter of Reference for Paul Joo, CPA 12996 Euclid St. Ste 210 Garden Grove, CA 92840

To Whom It May Concern:

My name is Mary Farrales, Controller of Meridian Management Services, I have worked with Mr. Joo for the past 5 years. He and his firm did all the audited/reviewed financials and tax returns for our various companies.

Paul Joo has been honest and trustworthy, he has gone above and beyond to discuss matters and provide any guidelines updates from the IRS and any government agencies that affects our businesses. After completing his audits, he would provide his feedback regarding qualitative aspects of accounting practices, internal control and processes/procedures that needs improvements. All of these are very much appreciated and shows that Paul Joo cares about the success of our businesses.

During this unprecedented time, Paul Joo has risen above all challenges, he continues to update us and provide financials and tax returns on a timely manner. Paul Joo and his firm, was instrumental in our ability to comply one of our bank compliances.

I declare under penalty and perjury under the laws of the State of California that the forgoing is true and correct.

Executed in: Brea, CA on February 02, 2022.

Ву

Mary Farrales Controller

Meridian Management Services