

SEMPLÉ, MARCHAL & COOPER, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

2700 NORTH CENTRAL AVENUE | NINTH FLOOR | PHOENIX, ARIZONA 85004-1147

Letter of Recommendation

June 15, 2017

To whom it may concern:

As a note of introduction, I am Robert M. Semple, CPA, the Managing Partner of Semple, Marchal & Cooper, LLP with its principle offices in Phoenix, Arizona. I have been the Managing Partner of the firm for thirty-five years. We are a PCAOB approved audit and accounting firm that provides professional services to small and mid-market private and public companies. In my capacity as a certified public accountant, I have worked with Ron Gross for approximately thirty years.

During the first ten years of our working relationship, I represented several small and mid-market businesses that required equity capital. Ron was responsible for assisting my clients by evaluating the capital requirements, preparing financing packages or offering documents, and structuring capital formation through his own professional corporation, as well as on behalf of Fox and Company, where he held the position of Senior Investment Banker.

During the past fifteen years, Ron has managed and operated several private businesses. Ron and I recently reconnected to review client debt financing and equity capital opportunities which in some cases, I have presented to Ron. I hold Ron in very high regard and have found him to be very diligent and competent in assisting companies who are in the process of seeking debt financing or equity capital.

Throughout the thirty years I have known and worked with Ron, I have found him to be a responsible, reliable and trustworthy individual whose abilities have proven to be of benefit to many individuals and businesses utilizing his professional services. I would highly recommend Ron, as I do quite often, to assist any business in packaging their debt financing or equity capital requirements.

Please feel free to contact me at the number below with any questions in regard to this letter of recommendation.

Sincerely,



Robert M. Semple, CPA
Managing Partner
Direct: (602) 821-2900