



8 May 2012

LETTER OF EXPLANATION

To whom it may concern:

This letter tries to explain the relationship between two companies: EVER PURE INC. and PW TEC CORP.

EVER PURE INC. with its address at 18602 La Guardia St., Rowland Heights, CA 91748, was formed 8/13/2009 in California. Owner's name was MEI LING CHEN. This company was a Subchapter Small Business Corp. since inception.

Due to ownership change, there was a need for the company to take non-citizens as shareholders. An S corporation could only take either resident aliens or U.S. citizens as shareholders, owing to the pass-thru entity nature. MEI LING CHEN therefore decided to close the S corporation, and then form a new company that could take non-U.S. shareholders. EVER PURE INC. was thus closed out with a cut-off date of March 31, 2012.

The new company formed on 1/13/2012 was PW TEC CORP., MEI LING's spouse TA WEI JAO was the director and sole owner since formation. Address is 18351 Colima Road #155, Rowland Heights, CA 91748. This new company carries on the same business scope and take on the old clients from EVER PURE INC. However, due to their good relationship with overseas manufacturers, some foreign investors showed interest to join the company, and negotiation had been underway as to how many foreign investors will join, and what percentage shares they will take up. PW TECH CORP. is a C corporation which will allow foreign shareholders.

Being the accountant and tax advisor, we provided consultation on tax issues and helped form these companies to suit their needs. Any ownership changes or major structural changes within a corporation should be officially recorded in the meeting minutes while meetings are held to conclude on major issues and held on regular basis.

LA FIRST TAX & FINANCIAL SERVICES

A handwritten signature in black ink, appearing to read 'Natalie Lee', is written over a horizontal line.

Natalie Lee, Enrolled Agent
Practice before the IRS