

December 30, 2014

**Re: Jacob Ansel and Michael Slotopolsky of
Vision Financial Group CPAs**

To Whom It May Concern:

I want to take this opportunity to personally and professionally thank Jake and Mike for their exceptional service and support of the SSAE 16 Audit Report for Graphnet, Inc. My company is now required to prepare and issue a SSAE 16 Report on an annual basis to comply with industry standards and requirements. I reviewed a number of CPA firms before I chose Vision Financial Group CPAs and they exceeded all expectations.

Vision Financial took the lead on day one and managed the entire technical audit process. They worked very well with Graphnet Department Managers including Operations, Software Engineering, Application Engineering, R&D and the Office of Finance and Administration. Their work product and audit procedures are exceptional. They are organized, easy to work with and take a leadership role throughout the audit process.

I highly recommend Vision Financial Group CPAs for your accounting and audit service needs. If you have any questions or would like to discuss this exceptional firm, please do not hesitate to contact me.

Regards,



Ron Lomenzo
Graphnet, Inc.
Controller and Director, Administration