



April 25, 2016

Arif Shivji

C/o Victoria CFO Services Ltd.
215 Edward Street
Victoria BC V9A 3E4

Re: Financial advisory services

Terra Remote Sensing Inc. is an international surveying company with a background of 30 years of experience performing successful airborne LiDAR and marine projects in over 20 countries. Terra is based out of Sidney, BC and has historical revenue of over \$11,000,000 annually for the last several years. Terra operates a full range of integrated and cutting-edge remote sensing technologies, on land and in marine environments.

In addition to the collection of geospatial data, Terra has developed unique software and internal processes to integrate and manage differing remote sensing datasets into synergetic products. These products have been relied on by industry leading companies for cost-effective solutions for a range of complex applications, including: Electrical Transmission, Energy, Environment, Mining, Pipeline, Transportation, and Marine.

In July 2015, our board was seeking assistance to review Terra's financial and accounting processes. With the assistance of a local accounting firm, we were referred to Arif Shivji (principal of Victoria CFO Services Ltd.) At the time, our annual financial statements and reporting were in progress and coming due to our bank and Arif had to understand our complex structure with our international corporate entities, review accounting transactions in our system (AccPac), and analyze our internal financial reports.

Where Are We Now – as a Chartered Accountant, Arif used his ability to convert technical accounting into simple language. In addition Arif asked insightful questions that proved helpful in the process. Also Arif prepared a thorough due diligence list based on his experience with various transactions and helped us accumulate these documents with limited disruption to our internal staff.

Where Are We Going – Arif helped Terra focus on our corporate goals and define steps required to achieve those goals. This approach involved being realistic with our expectations as well as reviewing our past performance. This assisted Terra in evaluating why certain processes that had been set in place when the business initially started, but had not been appropriately revisited when as the firm grew and expanded into its international markets.

We have been impressed with Arif's ability to assist our board with the strategic planning process. He is honest and upfront, which is why Terra has a continued relationship with Victoria CFO. Arif understands that timely accounting information is required to make business decisions by involving people and cash flow. To summarize, Arif Shivji is a smart and educated professional whose experience in transactions was a definite benefit to Terra Remote.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rick Quinn".

Rick Quinn, P.Eng.
Director
Terra Remote Sensing Inc.