



**P.O. Box 862    Norman, OK 73070**

August 27, 2010

To whom it may concern:

Arrow Oil & Gas, Inc. engaged Petroleum Accounting Consultants (PAC) to review our operated properties and identify wells that would qualify for a severance tax refund.

PAC was able to recover our refunds with very little interruption to our daily routines. I would estimate that it took less than two hours of our time for them to recover our refunds. Based on the amount of refunds they obtained for us this was very good use of two hours of our time. We have been working with PAC for over 5 years now and enjoy the relationship very much.

PAC delivered on all their promises and we are greatly full to have them as our severance tax consultants and look forward to a lasting relationship with them. If you have any questions, please feel free to call me directly at (405) 364-2601.

Best Regards,

Courtney Brackin  
President