



Tuesday, December 30, 2003

Clifton Brick
Compliance Worldwide, Inc.
357 Main Street
Sandown, NH 03873

RE SF-150

Dear Mr. Brick:

I am in possession of your revisions to the circuit of the SF-150 dated approximately December 16, 2003.

Arkon Resources, Inc. will implement any and all changes that were made at Compliance World Wide.

Sincerely,

A handwritten signature in blue ink, appearing to read "S.V. Hull", is written over the word "Sincerely,".

Steven V Hull
Manager Finance and Operations