

Amstar Creative Ltd

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May 26, 2008

Mr. Good C. Robinson
Vice President
Any Company Name
Any Street
New York, NY, 00000, USA

Dear Mr. Robinson,

We're all aware that the global economy is going through rough times and I'd like to keep you informed of some of the challenges we have faced since the last 18 months. There are 3 key factors that are impacting costs from China and similar Asian-based sources (please see trends in enclosed graphs):

1. 10%+ change in the value of the RMB to US Dollar.
2. 35% wage increase for production workers.
3. 75% increase in the price of oil; impacting petroleum based raw materials (plastics) as well as transportation costs at the Raw Material/Sub Supplier level (trucking) and Finished Good Freight charges (Ocean and especially AIR).

Our partner, WEIGUOSOLUTIONS, works diligently to develop factories and instill Lean Manufacturing practices to mitigate these rising costs. Unfortunately, these are common issues for all legal and socially responsible factories which forces us and similar minded western based companies to deal with increases of up to 30% in just the last Quarter!

Please know that as we develop new product and review existing projects, we will need to work closely with our clients to provide the best working solution and encourage fast actions and decisions as the prices and quotations from suppliers can change rapidly.

Please also know, that as you continue to grow SPOTLIGHT sales; the large volume and economies of scale are off-setting the above issues. We currently plan to hold spotlight and accessory pricing for at least the next 4 months (through October) and want to give you the reassurance that we are working hard to extend this through the holiday season.

May 26, 2008
Mr. Good C. Robinson

Thank you for your understanding; please let us know if you have any questions or comments.

Sincerely,

Charles C. Chin
President

Enclosure