



FULL START LTD.

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December 27th, 2007

Mr. Mario Singer

The Singer Company

520 S. Fulton Ave.

Mt. Vernon, NY 10550

Dear Mario,

We at Full Start Ltd are doing everything possible at this time to bring our Junxingye factory in compliance with Chinese Labor Laws. Our commitment is that within 45 days we will have transformed our factory to meet all new Labor Laws that will go into effect on January 1, 2008.

In accordance with the new law, we will do the following:

1. Provide each employee with a written contract effective January 1, 2008.
2. Pay increased wages as set by the Province of Guang Dong.
3. Employees' hourly work week will be 40 hours per week, plus they can work 9 legally allowed overtime hours on a voluntary basis.
4. Employees will be covered by social insurance.
5. Employees are of legal age.
6. Employees will have paid sick days, paid holidays and maternity leave.
7. We will follow all other worker rights according to the new law.

We currently have taken or are taking the following steps to enhance the look of our factory:

1. Paint the interior of each dorm unit.
2. Add standard bed covers to each bed.
3. New chest of drawers for each dorm unit.
4. Each married couple has a large room with a large bed.
5. New dining room tables and benches have been added.
6. Regulations and signs are being posted.
7. Fire Extinguishers and water coolers are now installed on each floor of the dorm.
8. A new kitchen sink has been added.
9. Bathrooms have been cleaned up and painted.
10. Garbage bins have been added along each corridor.

We will also follow all other rules set by the new Labor Laws.

Mario, we invite you to visit our factory at any time. We welcome you and any other companies to look and see our transformation. We also welcome any companies to audit our factory, as we will always follow the letter of the law.

Thank you for your patience,

Full Start Ltd

Chuck Chiang, General Manager