



Mastek-InnerStep, Inc.
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www.innerstep.com

Mr. Jon Sinder
Sports Select USA, Inc.

January 10, 2006

Dear Jon,

As a contract manufacturer, we are not allowed to make changes to any product we build without the express written consent of the company for whom we are manufacturing. We have a prescribed bill of materials provided by the customer that that we build against and we have a set of provided test instructions to assure that the product meets the output specifications that has been identified by the customer. When we send finished product to a customer, it is accompanied by a Certificate of Conformance, which states that we have on file at our facility, the work order and all of the information that we have built against on the specific production run. That information is available for review by the customer at any time at our facility. We do not provide that when we ship direct to a consumer as a matter of policy and the Certificate of Conformance is against a lot run and not specifically tied to a specific product in that lot. Our quality control personnel check the documentation on each production run to make sure we have adhered to all manufacturing requirements. We are registered and certified to ISO-9001-2000, which is an international quality and manufacturing system that establishes manufacturing procedures and requires that we meet all customer requirements by manufacturing only to customer provided documentation. This is audited twice per year in order to maintain our certification.

If you have any other questions, please feel free to forward them to me directly.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Dave Duncan', followed by a long horizontal line extending to the right.

Dave Duncan
Operations Manager