

November 17, 2005

LETTER of REFERENCE

To Whom It May Concern:

I am writing this letter to acknowledge Lee Man Manufacturing's superior workmanship and professionalism.

Our Canadian-based product development company, ARMA Enterprises Inc., has dealt with Lee Man for over one year, and throughout our dealings we have consistently had our expectations exceeded time and again.

When we first entered into the partnership, we were apprehensive, because in the past ARMA we had always handled our manufacturing domestically, and this was our first foray overseas. The potential language barrier, cultural differences, and time differential were of concern, but within the first week of dealing with Lee Man and their representative Terry Chan, our hesitations quickly dissipated.

As president of ARMA, I find myself uniquely positioned to evaluate the job that Lee Man Manufacturing did in creating our product and its packaging to our exacting specifications. Within the first series of correspondence with Lee Man, it became clear, that in addition to their diligent professionalism, they would respectfully offer their own insight which fortunately helped to perfect our new product, the Tie Lock. This was especially impressive, because Lee Man was one of the more economical quotes that we had received, yet services like numerous couriered samples and immediate responses to our queries were provided so consistently, that our launch date would not have been met on time without them.

We received our orders in good time and without suffering the projected freight damage that we had expected; again, due to Lee Man's initiative by coming up with an innovative design to have our products shipped safely – given the unique style of our packaging.

In conclusion, I can wholeheartedly say that the successes of the Tie Lock were largely due to our association with Lee Man Manufacturing. I strongly recommend Lee Man Manufacturing to any company looking for an overseas manufacturer/representative for any industrial or consumer good.

Most Sincerely,

Ryan Addams President

ARMA Enterprise Inc.