

1 July 2006

To whom it may concern

Sample Policy

If buyers want one sample per style, normally buyers do not have to pay for sample fee but freight charge.

If buyers want more than one sample per style, basically buyers cover all sample fee and freight charge. Please understand our company's rule.

It is because we receive many inquiries from abroad and domestic markets everyday. In this case, we have no choice but to receive sample fee & freight charge by payment in advance.

When the business is regularized, we give back the charge of sample to our buyers. We will settle accounts from "Invoice Amounts". We guess if the buyers are really interested in our products, we think this kind of charge will not be a problem.

Please kindly understand our position.

Thank you for your business and support!

Albert Mak
General Manager
Giant Top Enterprises Limited