

INVITATION FOR BID

To Interested Parties,

Please take notice that between 9:00 a.m. (PST), January 24, 2008 and 5:00 p.m. (PST) February 8, 2008, Ya Hsin Industrial Co., Ltd. ("Ya Hsin") will accept sealed bids from interested buyers for the purchase of certain Ya Hsin Inventory located in the cities of Los Angeles and Miami, U.S.A. and Tijuana, Mexico. Ya Hsin Inventory includes miscellaneous new and used LCD Television sets, display panels, SKD's, components and parts thereof.

The bids are to be submitted in accordance with the Bid Procedures and Inventory Purchase Agreement, which may be obtained from www.yahsin.com/english/index.php, or from Ya Hsin Industry USA, Inc. (agent for Ya Hsin Industrial Co., Ltd.) whose address is 5030 Camino Del La Siesta, Suite 407, San Diego, California 92108. U.S.A., Attention: Mr. Michael Kuo, Telephone No. +1 (619) 209-5888, ext. 6686, email: Michael.kuo@yahsin.com (with a copy to hyh407@yahoo.com).

You might wish to visit Ya Hsin's website frequently for update information regarding this matter.

Inspection of the Inventory may be requested between January 28, 2008 and February 7, 2008.

Deadline for the bid submittal shall be 5:00 p.m. (PST) February 8, 2008.

Successful bidder will be notified no later than 5:00 p.m.(PST) February 15, 2008.

Though not a requirement as part of the Bid Procedures or Inventory Purchase Agreement, all Interested Parties are also invited to express their interests in acquiring Ya Hsin's manufacturing facilities and plant equipment at Blvd. Ferrocarriles No. 6, Col. La Cienega, C.P. 22120, Tijuana B.C., Mexico. Please contact Mr. Michael Kuo, above for further details.

Sincerely,

Ya Hsin Industry Co., Ltd.

By: /Rock Chen/
Rock Chen, President



BID PROCEDURES

Set forth below are the bid procedures with respect to the award of the right to enter into an Inventory Purchase Agreement (“Agreement”) with Ya Hsin Industrial Co. Ltd., a Taiwan corporation having an place of business located at 266-286 Xin Hu Third Road, Nei Hu District, Taipei, Taiwan, Republic of China (“Seller”) to purchase certain inventory. All capitalized terms that are not separately defined herein shall have the meanings ascribed thereto in the Agreement.

Inventory to be Sold. Seller is offering for sale to the successful bidder the Inventory specified in Exhibit 1 to the Agreement.

1. **Bid Process.** Seller shall (i) determine whether any person is a Qualified Bidder (as defined below), (ii) coordinate the efforts of Qualified Bidders in conducting their inspections, (iii) receive offers from Qualified Bidders, and (iv) negotiate any offers made to purchase the Inventory. Any person who wishes to participate in the bid process must be a Qualified Bidder. Neither Seller nor its representatives shall be obligated to furnish any information of any kind whatsoever to any person who is not determined to be a Qualified Bidder. Seller shall have the right to adopt such other rules for the bid process to better promote the goals of the bid process and which are not inconsistent with any of the other provisions hereof.

2. **Participation Requirements.** Unless otherwise determined by Seller, in order to participate in the bid process, each bidder must deliver to Seller current financial statements of the bidder or such other form of financial disclosure acceptable to Seller demonstrating such bidder’s ability to close a proposed transaction. A “Qualified Bidder” is any bidder whose financial information demonstrates the financial capability to consummate the Sale, and that Seller determines is reasonably likely (based on availability of financing, experience and other considerations) to submit a bona fide offer and to be able to consummate the purchase if selected as the successful bidder. Within five (5) Business Days after a bidder delivers the financial information specified above, Seller shall notify the bidder, whether such bidder is a Qualified Bidder.

3. **Inspection.** Seller may afford any Qualified Bidder the opportunity to inspect the Inventory between January 28 and February 7, 2008 at the locations of the Inventory as indicated in Exhibit 1 of the Agreement. Upon request of Qualified Bidder, Seller will designate an employee or other representative to coordinate all reasonable requests from Qualified Bidders for additional information and to inspect the Inventory. Seller will not furnish any additional information or allow any inspection after the Bid Deadline (as hereinafter defined). Bidders are advised to exercise their own discretion before relying on any information provided by anyone other than Seller or its representatives.

4. **Bid Deadline.** A Qualified Bidder who desires to make a bid shall deliver a written copy of its bid, marked “Confidential Bid - YH,” to Ya Hsin Industrial Co., Ltd., c/o Procopio, Cory, Hargreaves & Savitch LLP, 530 B Street, Suite 2100, San Diego, California 92101, Attn.: Kam W. Li, Esq., not later than 5:00 p.m. (PST) February 8, 2008 (the “Bid Deadline”). Seller may, in its discretion, extend the Bid Deadline, but is not obligated to do so. Seller shall inform the Qualified Bidder determined by Seller to have made the highest or otherwise best offer of the acceptance of that bid by the fifth (5th) Business Day after the Bid

Deadline. Seller will notify all other bidders that their bids have not been accepted. Seller may designate one or more bids as back-up bids.

5. **Bid Requirements.** All bids must include the following documents to be considered:

- A letter stating that the Qualified Bidder's offer and the amount of the offer (Purchase Price, which Qualified Bidder shall identify in Paragraph 2 of the Agreement) to purchase all the Inventory is irrevocable until the sixth (6th) Business Day after the Bid Deadline.
- A statement by the Qualified Bidder that it is prepared to enter into and consummate the purchase as soon as practicable, but in no event later than five (5) business days after the Bid Deadline.
- Compliance with the Participation Requirements as a Qualified Bidder according to Paragraph 2 above.
- An executed copy of the Agreement marked and initialed to show those amendments and modifications to such agreement that the Qualified Bidder proposes, including, but not limited to, price and the time of closing.
- A good faith deposit ("Deposit") in an amount equal to ten (10)% of the Purchase Price by wire transfer to Ya Hsin's designated bank account as provided in the Agreement.
- Qualified Bidder's initialization in the Agreement, which acknowledges the Liquidated Damages provision of the Agreement.
- Written evidence of a commitment for financing or other evidence of ability to consummate the proposed transaction satisfactory to the Seller.

Seller will not consider bids conditioned on obtaining financing or on the outcome of an inspection by the bidder. A bid received from a Qualified Bidder that includes all of the Bid Documents and meets all of the above requirements is a "Qualified Bid." Seller may (a) determine, which Qualified Bid, if any, is the highest or otherwise best offer; and (b) reject at any time any bid that is (i) inadequate or insufficient, or (ii) not in conformity with these procedures. Seller may impose such other terms and conditions as it may determine to be appropriate in its sole discretion. If Seller does not receive any Qualified Bids, the Seller may, in its sole discretion, proceed with a sale of the Inventory to a bidder on any terms agreeable to Seller, decline to sell the Inventory to any bidder, sell to a non-bidder, or withdraw the Inventory from sale.

6. **Return of Deposits.** Deposits of all Qualified Bidders shall be held in a non-interest-bearing account. The Deposits of all unsuccessful bidders shall be returned without any interests to such bidders no later than ten (10) Business Days following the Bid Deadline.

Inquiries and Inspection Contacts

All questions on these Bid Procedures shall be in writing and directed to Mr. Michael Kuo, c/o Ya Hsin Industry USA, Inc., whose address is 5030 Camino Del La Siesta, Suite 407, San Diego, California 92108. U.S.A., email: Michael.kuo@yahsin.com (with a copy to hyh407@yahoo.com).

Request for Inventory Inspection may be made by email or by telephone call to Mr. Michael Kuo at +1 (619) 209-5888, Ext. 6686.

Dated: January 23, 2008

INVENTORY PURCHASE AGREEMENT

This Inventory Purchase Agreement (“Agreement”) is entered into effective as of _____, 2008 (the “Effective Date”) by and between Ya Hsin Industrial Co. Ltd., a Taiwan Corporation having an place of business located at 266-286 Xin Hu Third Road, Nei Hu District, Taipei, Republic of China (“Seller”), and _____ having a place of business located at _____, (“Buyer”) for the purchase of inventory specified in Exhibit 1 (“Inventory”). All terms used in this Agreement with initial upper-case letters which are not defined within the text of the Agreement itself are defined in Section 20.15. The parties agree as follows:

1. **Purchase and Sale.** Subject to the provisions and conditions set forth in this Agreement, Seller agrees to sell, convey, transfer, assign and deliver to Buyer, and Buyer agrees to purchase from Seller, the items of Inventory listed in Exhibit 1. Buyer’s bid shall be for the Inventory in its entirety. However, Seller, at its own discretion and judgment, may consider Buyer’s alternative bid for any one lot listed in Exhibit 1 or a combination thereof provided that Buyer’s alternative bid shall be so identified and submitted as part of Buyer bid for the entire Inventory. Buyer acknowledges and agrees that while Seller has attempted to provide an accounting of all the items in each Lot (Exhibit), Seller cannot guarantee that the quantities are accurate. All specifications, if provided, are for references only, and are subject to changes without any prior notice to the Buyer.

2. **Purchase Price.** The purchase price for the Inventory (“Purchase Price”) is _____ United States Dollars (US\$_____).

3. **Payment.** Seller acknowledges the receipt of ten (10)% of the Purchase Price which was provided by Buyer to Seller as a good faith deposit upon the submission of the bid by Buyer pursuant to the Bid Procedures dated January 23, 2008. Said deposit shall be made by bank wire transfer of immediately available fund to a bank account designated by Seller as follows:

Beneficiary Name: Ya Hsin Industries USA, Inc.
Beneficiary Address: 5030 Camino De La Siesta Suite #407
San Diego, CA 92108 U.S.A.
Account #: 10151-18198
Bank Name: Bank of America, Woodbridge Branch
Bank Address: PO Box 37176, San Francisco, California
U.S.A. 94137-0001
ABA #: 026009593 (for U.S. wire transfer only)
Swift Code: bofaus6s (for international wire transfer use only)

Buyer shall pay the remainder of the Purchase Price within five (5) Business Days following notification to Buyer of Seller’s acceptance of the bid by bank wire transfer of immediately available funds to a bank account designated by Seller. All payments are nonrefundable, except in the event of a material breach of this Agreement by Seller. Seller reserves a purchase money security interest in the Inventory in the amount of the unpaid balance

EXHIBIT A TO BID PROCEDURES

of the Purchase Price. Upon request by Seller, Buyer agrees to execute financing statements or other appropriate documents which may be filed in order to perfect Seller's security interest.

4. **Taxes.** Buyer shall be responsible and shall pay for all governmental sales, use or excise tax, duty, customs, levy, fee, or any other tax, charge or fee of any nature whatsoever, excluding those based on the net income of Seller (individually "Tax", collectively, "Taxes"). Buyer shall pay any such amount specified in an invoice to Buyer or, if not specified, the amount or percentage applicable to any payment. If Buyer claims an exemption from sales tax with respect to the purchase of the Inventory, Buyer shall furnish a current and valid seller's permit evidencing such exemption. In any event, Buyer shall be responsible for all Taxes not collected by Seller and to verify payment of such Taxes upon request. In the event Seller is required to pay any Tax, Buyer shall promptly reimburse Seller therefor.

5. **Title.** Title to the Inventory shall pass from Seller to Buyer upon payment by Buyer of the full Purchase Price.

6. **Shipping and Handling.** Delivery of Inventory by Seller shall be FOB Seller's facilities which are designated in Exhibit 1 as being the location for the respective items of Inventory. Unless otherwise provided in this Agreement, "FOB" shall be construed in accordance with INCOTERMS 2000 of the International Chamber of Commerce. Buyer shall be responsible for arranging the shipment of all Inventory from Seller's facilities to Buyer's destination and all costs associated therewith, which shall include without limitation shipping, handling, insurance, customs and customers broker charges. Additionally, in the event that Buyer's shipment of the Inventory is not completed at Seller's facilities by the twenty (20) calendar days following the notice of Seller's acceptance of Buyer bid, Buyer shall pay Seller a daily storage charge equal to One/Thirtieth (1/30) of the Purchase Price starting from the day immediately following said twenty (20) days until the complete removal of the Inventory from Seller's facilities. Seller's payment and Buyer's acceptance of the storage charges shall not release or diminish any aspects of the Risk of Loss assumed by Buyer according to Paragraph 7.

7. **Risk of Loss.** Buyer shall bear risk of loss or damage to the Inventory upon delivery of the Inventory at the FOB locations, notwithstanding the fact that title shall pass to Buyer only upon full payment of the Purchase Price. Seller shall have no further responsibility for the Inventory.

8. **Export Regulations.** Buyer shall conform to, and abide by, the export laws and regulations of the United States, including but not limited to, the Export Administration Act of 1979, as amended, and its implementing regulations. Buyer shall include a statement in its standard sales terms and conditions that any shipment of Inventory outside the United States will require a valid export license. It is the sole responsibility of Buyer to comply with any export or import restrictions and to ensure that import or export duties are paid. Seller will provide reasonable assistance to Buyer with respect to compliance with export and import regulations, provided that Buyer reimburses Seller for all costs of providing such assistance.

9. **Territorial Limitation.** Buyer acknowledges and agrees that Buyer shall not resell or otherwise distribute those portions of the Inventory as identified in the Exhibit 1 in the

U.S. without re-labeling the inventory identified by third party trademarks, including but not limited to the “Protron” and “Spectroniq” brands.

10. **Representations and Warranties.** Seller represents and warrants to Buyer as follows:

10.1 Seller has good and marketable title to the Inventory, and the Inventory is not encumbered by any mortgage, lien, pledge, or obligation of any nature, whether accrued, absolute, contingent, or otherwise, and whether due or to become due, which Buyer shall or will succeed to by reason of its purchase of the Inventory.

10.2 There is no suit, action, arbitration, or legal, administrative, or other proceeding, or governmental investigation pending or, to the best knowledge of Seller, threatened, against or affecting the Inventory. Seller is not in default in relation to the Inventory with respect to any order, writ, injunction, or decree of any federal, state, local, or foreign court, department, agency, or instrumentality.

10.3 Subject to Paragraphs 9, 13 and 14 herein, or as expressly excepted in this Agreement, the consummation of the transaction contemplated by this Agreement will not result in or constitute any of the following: (i) a default or an event that, with notice or lapse of time or both, would be a default, breach, or violation of any lease, license, promissory note, conditional sales contract, commitment, indenture, mortgage, deed of trust, or other agreement, instrument, or arrangement to which Seller is a party which would prohibit, interfere, or otherwise restrict or encumber the free, unrestricted and unabated transfer of the Inventory; or (ii) the creation or imposition of any lien, charge, or encumbrance on any of the Inventory.

11. **Limitations of Liability.** IN NO EVENT WILL SELLER BE LIABLE FOR ANY DIRECT, INCIDENTAL, INDIRECT, SPECIAL, PUNITIVE, EXEMPLARY, COMPENSATORY, OR CONSEQUENTIAL DAMAGES, OR FOR ANY OTHER DAMAGES, INCLUDING BUT NOT LIMITED TO PERSONAL INJURY, WRONGFUL DEATH, PROPERTY DAMAGE, LOSS OF REVENUE OR PROFITS, OR DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE USE OR INABILITY TO USE THE INVENTORY. THE LIMITATIONS SET FORTH HEREIN APPLY TO CLAIMS FOUNDED IN BREACH OF CONTRACT, BREACH OF WARRANTY, PRODUCT LIABILITY, TORT AND ANY AND ALL OTHER THEORIES OF LIABILITY, AND APPLY WHETHER OR NOT SELLER WAS INFORMED OF THE LIKELIHOOD OF ANY PARTICULAR TYPE OF DAMAGES. BECAUSE SOME JURISDICTIONS DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, SELLER’S LIABILITY IN SUCH JURISDICTIONS SHALL BE LIMITED TO THE EXTENT PERMITTED BY LAW. BUYER ACKNOWLEDGES AND AGREES THAT BUYER IS ACCEPTING THE INVENTORY “AS IS” AND “WHERE IS” IN ITS CURRENT CONDITION. SELLER DOES NOT PROVIDE ANY SERVICE, REPAIRS OR FACILITIES FOR SERVICE OR REPAIRS OF THE INVENTORY. ALL PURCHASES ARE FINAL.

12. **Disclaimer of Warranties.** EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, SELLER MAKES NO WARRANTIES OF ANY KIND REGARDING THE INVENTORY, AND EXPRESSLY DISCLAIMS ANY IMPLIED WARRANTIES,

INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, ANY WARRANTIES THAT THE INVENTORY WILL MEET BUYER'S REQUIREMENTS, OR THAT THE INVENTORY WILL BE SERVICEABLE OR REPAIRABLE BY SELLER. SELLER DOES NOT AUTHORIZE ANYONE, INCLUDING, BUT NOT LIMITED TO, SELLER'S EMPLOYEES, AGENTS, OR REPRESENTATIVES, TO MAKE A WARRANTY OF ANY KIND ON SELLER'S BEHALF, AND BUYER MAY NOT RELY ON ANY SUCH STATEMENT.

13. As a material consideration to Seller in entering this agreement, Buyer agrees to remove and destroy any and all markings, documents and/or manuals associated with the Inventory, which may contain references or suggestions of warranties, servicing and/or customer supports provided or offered by Seller as soon as practicable following Buyer's possession of the Inventory. In no event shall such markings, documents and/or manuals be included in or associated with the Inventory in Seller's subsequent transfers or deliveries to other parties.

14. **Intellectual Property Disclaimer.** Buyer acknowledges and agrees that Seller does not bear any responsibility, liability, damages, costs, and expenses, including, but not limited to, defense costs and attorneys fees, to Buyer for or by reason of any actual or alleged infringement of any third party's trademark, patent or copyright, or any actual or alleged unauthorized trade secret disclosure, arising from or related to the sale, operation, use and utilization of the Inventory.

15. **Termination.** Seller may terminate this Agreement immediately upon notice to Buyer in the event Buyer fails to comply with any term or condition of this Agreement.

16. **Liquidated Damages.** IN THE EVENT OF BUYER'S DEFAULT, THE DEPOSIT MADE BY BUYER AND ALL INTEREST ACCRUED THEREON, WHERE APPLICABLE, SHALL BE RETAINED BY SELLER AS DAMAGES AS FULL COMPENSATION TO SELLER FOR BUYER'S DEFAULT, AND BUYER AND SELLER SHALL HAVE NO FURTHER OBLIGATION TO EACH OTHER. BUYER AND SELLER AGREE THAT THEY HAVE MADE GOOD FAITH REASONABLE EFFORTS TO DETERMINE WHAT THE DAMAGES WOULD BE IN THE EVENT OF A DEFAULT BY BUYER. SELLER AND BUYER HAVE BEEN UNABLE TO ARRIVE AT ANY MEANINGFUL FORMULA OR MEASURE OF DAMAGES FOR BUYER'S DEFAULT AND THEREFORE HAVE AGREED THAT SUCH DAMAGES WOULD BE EXTREMELY DIFFICULT AND IMPOSSIBLE TO DETERMINE IN THE EVENT OF BUYER'S DEFAULT. THE DEPOSIT BY BUYER SHALL SERVE AS LIQUIDATED DAMAGES, AND SHALL BE SELLER'S SOLE RIGHT TO DAMAGES IN THE EVENT OF BUYER'S DEFAULT. BY INITIALING BELOW, THE PARTIES SPECIFICALLY APPROVE THIS LIQUIDATED DAMAGES PROVISION.

Seller

Buyer

17. **Force Majeure.** Seller shall not be liable for any delay or failure in performance caused by or resulting from acts of God, fire, flood, accident, riot, war, government intervention,

embargoes, strikes, labor difficulties, terrorist act or threat, or any other cause beyond the control of Seller.

18. **Indemnification.** Buyer agrees to defend, indemnify, and hold Seller and Seller's affiliates, employees, independent contractors and agents in connection with this Agreement or the Inventory, harmless from claims or damages relating to or arising out of Buyer's acts or omissions. Seller is not responsible for any third-party claims against Buyer that arise from Buyer's resale, distribution or use of the Inventory. Buyer shall reimburse Seller for all Seller's costs and expenses related to the defense of any such claims, including attorneys' fees, unless such claims are primarily based on Seller's willful misconduct or gross negligence.

19. **Broker's Fees.** Each of the parties represents that they have dealt with no broker or finder in connection with any of the transactions contemplated by this Agreement, and, insofar as they know, no broker or other person is entitled to any commission or finder's fees in connection with any of these transactions. Seller and Buyer each agree to indemnify and hold harmless one another against any loss, liability, damage, cost, claim, or expense incurred by reason of any brokerage, commission, or finder's fee alleged to be payable because of any act, omission, or statement of the indemnifying party.

20. **Miscellaneous.**

20.1 **Modification.** This Agreement may be modified or rescinded only by a writing signed by all parties to this Agreement or by their duly authorized agents.

20.2 **Arbitration.** Any controversy, claim, or dispute between the parties arising out of or related to this Agreement or the breach thereof, shall be finally settled by binding arbitration in San Diego, California, before a single neutral arbitrator under the Arbitration Rules of the International Chamber of Commerce. The arbitrator shall determine all questions of fact and law relating to any controversy, claim or dispute submitted for arbitration. Judgment upon the award rendered by the arbitrators may be entered in any court having jurisdiction.

20.3 **Notices.** Any notice required or authorized to be given hereunder or any other communications between the parties provided for under the terms of this Agreement shall be in writing (unless otherwise provided) and shall be served personally, or by reputable express courier service or by facsimile transmission addressed to the relevant party at the address stated below or at any other address provided by that party to the other as its address for service. Any notice so given personally shall be deemed to have been served on delivery, any notice so given by express courier service shall be deemed to have been served two (2) Business Days after the same shall have been delivered to the relevant courier, and any notice so given by facsimile transmission shall be deemed to have been received on dispatch. In proving such service, it shall be sufficient to produce the receipt of a reputable courier company showing the correct address of the addressee or prove that the facsimile transmission was followed by an activity report showing the correct facsimile number of the party on whom notice is served and the correct number of pages transmitted.

If to Seller:

Attention: Mr. Rock Chen, President
Ya Hsin Industrial Co., Ltd.
266-286 Xin Hu Third Road,
Nei Hu District, Taipei
Taiwan, Republic of China
Tel: +886 (2) 2162-1212
Fax: +886 (2) 2162-6001

With a copy to:

Kam W. Li, Esq.
Procopio, Cory, Hargreaves & Savitch LLP
530 B Street, Suite 2100
San Diego, California 92101
Tel: +1 (619) 515-3253
Fax: +1 (619) 235-0398

If to Buyer:

With a copy to :

or to such other address or to such other person as any party shall designate to the others for such purpose in the manner hereinabove set forth.

20.4 **Agreement to Necessary Acts.** Each party to this Agreement agrees to execute and deliver all documents and perform further acts that may be reasonably necessary to carry out the provisions of this Agreement.

20.5 **No Waiver.** No waiver of any right under this Agreement shall be deemed effective unless in writing and signed by the party charged with such waiver, and no waiver of any right arising from any breach or failure to perform shall be deemed to, be a waiver of any future such right or of any other right arising under this Agreement.

20.6 **Assignment.** Buyer may not assign this Agreement without Seller's prior written consent.

20.7 **Exhibits**. All attached exhibits and schedules to which reference is made herein are hereby incorporated by this reference.

20.8 **Headings**. Section headings contained in this Agreement are included for convenience only and form no part of the agreement between the parties.

20.9 **Entire Agreement**. This Agreement and Buyer's bid submission constitute the entire agreement between the parties and supersede all prior agreements, understandings, statements, or proposals concerning the purchase of Inventory, including representations, whether written or oral. In the event of inconsistency of the terms of the bid and this Agreement, the terms of this Agreement shall prevail.

20.10 **Governing Law**. This Agreement shall be governed by and construed under the laws of the State of California, U.S.A. The United Nations Convention of the International Sale of Goods shall not govern any dispute arising from this Agreement.

20.11 **Counterparts**. This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which together shall constitute but one and the same document.

20.12 **Interpretation**. This Agreement shall not be interpreted against a party by virtue of such party's participation in the drafting of the Agreement or any provisions herein.

20.13 **Survival**. The representations, warranties, obligations, covenants and agreements of the parties hereto shall in all events survive the close or termination of this Agreement where same is necessary to effectuate the intention of the parties.

20.14 **Binding Effect**. This Agreement shall be binding upon and inure to the benefit of Seller and Buyer and their permitted assigns.

20.15 **Defined Terms**. For the purposes of this Agreement, the following words and expressions shall have the following meanings:

(a) "Business Day" means any day other than a Saturday, Sunday or a day on which commercial banks in the State of California are authorized or required by law or executive order to remain closed.

This Agreement is AGREED AND ACCEPTED as of the Effective Date by:

BUYER:

By: _____

Name: _____

Title: _____

SELLER:

Ya Hsin Industrial Co. Ltd.

By: _____

Rock Chen

President

Exhibit 1-12

Damaged TV Panels in Mexico plant (Lot FM150).

Model Number	Brand	Size	Description	Total Inv Qty
PLTV 20	Prosonic	20"	Panel broken TV	1
PLTV26	Protron	26"	Panel broken TV	16
PLTV26M	Protron	26"	Panel broken TV	2
PLTV27CM	Protron	27"	Panel broken TV	2
PLTV32	Protron	32"	Panel broken TV	11
PLTV32B	Protron	32"	Panel broken TV	3
PLTV32C	Protron	32"	Panel broken TV	2
PLTV32CM	Protron	32"	Panel broken TV	1
PLTV32M	Protron	32"	Panel broken TV	1
PLTV3250	Protron	32"	Panel broken TV	31
PLTV3750	Protron	37"	Panel broken TV	56
PLTV37C	Prosonic	37"	Panel broken TV	22
PLTV4250	Protron	42"	Panel broken TV	12
DGL20	Digimate	20"	Panel broken TV	3
DGL26	Digimate	26"	Panel broken TV	4
DGL2700	Digimate	27"	Panel broken TV	10
DGL32	Digimate	32"	Panel broken TV	1
DGL3201	Digimate	32"	Panel broken TV	15
DGL3704	Digimate	37"	Panel broken TV	2

Notes:

1. Warehouse Location:

Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico

2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.

All information is subject to change without prior notice.

3. All name brands are property of their respective owners.

Exhibit 1-11

Deficient/Incomplete TVs in Mexico plant (Lot FM125).

Model Number	Brand	Size	Description	Total Inv Qty
PLTV20	Prosonic	20"	Defective TV	18
PLTV26	Protron	26"	Defective TV	10
PLTV26M	Protron	26"	Defective TV	2
PLTV27CM	Protron	27"	Defective TV	2
PLTV30	Protron	30"	Defective TV	1
PLTV32	Protron	32"	Defective TV	1
PLTV320	Protron	32"	Defective TV	3
PLTV32B	Protron	32"	Defective TV	2
PLTV3750	Protron	37"	Defective TV	21
PLTV37C	Prosonic	37"	Defective TV	4
DGL2700	Digimate	27"	Defective TV	1

Notes:

1. These TVs contain incomplete parts/accessories in Mexico plant(FM125).
2. Warehouse Location:
Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
3. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
All information is subject to change without prior notice.
4. All name brands are property of their respective owners.

Exhibit 1-10

Defective Inventory in Mexico plant (Lot FM140).

Model Number	Brand	Size	Description	Total Inv Qty
PLTV26	Protron	26"	Defective TV	53
PLTV260	Protron	26"	Defective TV	1
PLTV26M	Protron	26"	Defective TV	6
PLTV27CM	Protron	27"	Defective TV	2
PLTV30	Protron	30"	Defective TV	5
PLTV32	Protron	32"	Defective TV	11
PLTV320	Protron	32"	Defective TV	16
PLTV32B	Protron	32"	Defective TV	2
PLTV32C	Protron	32"	Defective TV	35
PLTV32CM	Protron	32"	Defective TV	25
PLTV32M	Protron	32"	Defective TV	25
PLTV3250	Protron	32"	Defective TV	30
PLTV3750	Protron	37"	Defective TV	14
PLTV37C	Prosonic	37"	Defective TV	18
PLTV4250	Protron	42"	Defective TV	30
DGL20	Digimate	20"	Defective TV	13
DGL26	Digimate	26"	Defective TV	1
DGL2700	Digimate	27"	Defective TV	17
DGL32	Digimate	32"	Defective TV	9
DGL3201	Digimate	32"	Defective TV	7
DGL3704	Digimate	37"	Defective TV	15

Notes:

1. Warehouse Location:

Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico

2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.

All information is subject to change without prior notice.

3. All name brands are property of their respective owners.

Exhibit 1-9

Deficient/Incomplete Refurbished TVs in Mexico plant (Lot FM135).

Model Number	Brand	Size	Description	Total Inv Qty
PLTV 20	Protron	20"	Deficient TV	14
PLTV26	Protron	26"	Deficient TV	11
PLTV26M	Protron	26"	Deficient TV	2
PLTV27CM	Protron	27"	Deficient TV	1
PLTV30	Protron	30"	Deficient TV	1
PLTV320	Protron	32"	Deficient TV	1
PLTV32B	Protron	32"	Deficient TV	4
PLTV32C	Protron	32"	Deficient TV	6
PLTV32M	Protron	32"	Deficient TV	1
PLTV3250	Protron	32"	Deficient TV	108
PLTV3750	Protron	37"	Deficient TV	136
PLTV37C	Prosonic	37"	Deficient TV	13
PLTV4250	Protron	42"	Deficient TV	169
DGL20	Digimate	20"	Deficient TV	40
DGL26	Digimate	26"	Deficient TV	16
DGL2700	Digimate	27"	Deficient TV	94

Notes:

1. These refurbished TVs contain incomplete parts/accessories in Mexico plant(FM135).
2. Warehouse Location:
Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
3. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
All information is subject to change without prior notice.
4. All name brands are property of their respective owners.

Exhibit 1-8

Returned TVs from Customer (Lot BBC)

Warehouse	Model Number	Brand	Size	Description	Total Quantity
J&B Freight Intl Inc	DGL20	Digimate	20"	Returned TV	16
	DGL26	Digimate	26"	Returned TV	5
	DGL2700	Digimate	27"	Returned TV	34
	DGL32	Digimate	32"	Returned TV	5
	DGL3201	Digimate	32"	Returned TV	39
	DGL3704	Digimate	37"	Returned TV	4
	PLTV-3750	Protron	37"	Returned TV	16
	CGV-2054				1
	MP3 PLAYER				1

Note:

1. Warehouse Location(s):
J&B Freight Intl Inc.: 18831 South Ferris Place, Rancho Dominguez, CA 90220
2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided. All information is subject to change without prior notice.
3. All name brands are property of their respective owners.

Exhibit 1-7

Returned DVDs from Customer (Lot P)

Warehouse	Model Number	Brand Name	Size	Description	Total quantity
J&B Freight Intl Inc (Returned)	DP-200	Protron		DVD player	401
	PD-007	Protron		DVD player	420
	PD-800	Protron		DVD player	703
	PD1100	Protron		DVD player	89
	PD-DVR100	Protron		DVD player/recorder	1,219
	PDV70X	SpectronIQ	7"	Potable DVD player	18
	PDV228	Protron			18
	PDV288	Protron	7"	Potable DVD player	121
	PDV700	Protron			1,470
	PDS758LP	Protron	7"	Potable DVD player	931
	PDS2315	Protron		Home Theater	2,350
	PHT300X	SpectronIQ		Home Theater	61
Mayer (Returned)	PD-007	Protron		DVD player	39
	PD3000HD	Protron		DVD player	1
	PD700P	Protron			14
	PD-800	Protron		DVD player	53
	PD1100	Protron		DVD player	11
	PD-DVR100	Protron		DVD player/recorder	402
	PDV70X	SpectronIQ	7"	Potable DVD player	703
	PDV228	Protron	7"	Potable DVD player	4
	PDV288	Protron	7"	Potable DVD player	420
	PDV388	Protron	7"	Potable DVD player	499
	PDV700	Protron	7"	Potable DVD player	4
	PDV768	Protron	7"	Potable DVD player	215
	PDV769	Protron			6
	PDS758LP	Protron	7"	Potable DVD player	443
	PDS2315	Protron		Home Theater	15
	PHT300X	SpectronIQ		Home Theater	67

Notes:

1. Warehouse Location(s):
 J&B Freight Intl Inc.: 18831 South Ferris Place, Rancho Dominguez, CA 90220
 Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
 Mayer: 2195 Britannia Blvd. Suite 106&107, San Diego, CA 92154
2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided. All information is subject to change without prior notice.
3. All name brands are property of their respective owners.

Exhibit 1-6

Returned TVs from Customer (Lot PS)

Warehouse	Model Number	Brand Name	Size	Description	Total quantity
Mexico Plant (Returned)	PLTV1530A	Protron		Returned TV	7
	PLTV20	Prosonic	20"	Returned TV	97
	PLTV20NS30	SpectronIQ	20"	Returned TV	7
	PLTV26	Protron	26"	Returned TV	61
	PLTV26C1P1	Protron	26"	Returned TV	1
	PLTV26M	Protron	26"	Returned TV	40
	PLTV27	Protron	27"	Returned TV	22
	PLTV27CM	Protron	27"	Returned TV	9
	PLTV27NW30	Protron	27"	Returned TV	3
	PLTV30	Protron	30"	Returned TV	13
	PLTV32	Protron	32"	Returned TV	25
	PLTV32B	Protron	32"	Returned TV	22
	PLTV32C	Prosonic	32"	Returned TV	28
	PLTV32CM	Protron	32"	Returned TV	121
	PLTV32M	Protron	32"	Returned TV	23
	PLTV320	Protron	32"	Returned TV	1
	PLTV3250	Protron	32"	Returned TV	1,195
	PLTV3250CM	Protron	32"	Returned TV	6
	PLTV37C	Prosonic	37"	Returned TV	66
	PLTV3750	Protron	37"	Returned TV	985
	PLTV4250	Protron	42"	Returned TV	116
	LCD32	Protron	32"	Returned TV	11
	LCD32B	Protron	32"	Returned TV	4
LTV260	Protron	26"	Returned TV	1	
J&B Freight Intl Inc (Returned)	PLTV1530A	Protron	15"	Returned TV	132
	PLTV26	Protron	26"	Returned TV	43
	PLTV27NW30	Protron	27"	Returned TV	7
	PLTV3250	Protron	32"	Returned TV	165
	PLTV37C	Prosonic	37"	Returned TV	6
	PLTV3750	Protron	37"	Returned TV	158
	20" Housing		20"	Housing	46
	26" Housing		26"	Housing	233
32" Housing		32"	Housing	125	
Mayer (Returned)	PLTV3250	Protron	32"	Returned TV	7

Notes:

1. Warehouse Location(s):

J&B Freight Intl Inc.: 18831 South Ferris Place, Rancho Dominguez, CA 90220

Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico

Mayer: 2195 Britannia Blvd. Suite 106&107, San Diego, CA 92154

2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided. All information is subject to change without prior notice.

3. All name brands are property of their respective owners.

Exhibit 1-5

Defective SKD and Panel Inventory in Mexico plant (Lot FM240)

Part NO.	Size	Description	BRAND	Specification	Quantity
510-00090-R0100	20"	Defective Panel	CMO	CMO20.1";V201V1-T03;Meet Rohs	31
510-00100-00	27"	Defective Panel	CMO	CMO 27;V270W1-L03	119
510-00110-R0100	20"	Defective Panel	AUO	AU 20.1";A201SN02 V4;Meet Rohs	58
510-00115-00	32"	Defective Panel	AUO	AU 31.5";T315XW01	1
510-00115-R0100	32"	Defective Panel	AUO	AU31.5";T315XW01V5	10
510-00116-00	20"	Defective Panel	AUO	AU 20.1";A201SN02 V2	1
510-00117-00	26"	Defective Panel	AUO	AU 26";T260XW01	7
510-00133-00000	32"	Defective Panel	CPT	CPT32"(24V)CLAA320WA01	79
510-00133-R0500	32"	Defective Panel	CPT	CPT 32"CLAA320WA01C ;Meet Rohs	11
510-00133-R0700	32"	Defective Panel	CPT	C P T 3 2 "	13
510-00133-R0800	32"	Defective Panel	CPT	C P T 3 2 "	31
510-00135-R0100	37"	Defective Panel	LG	LG.PHILIPS 37";LC370WX1-SL01 ;Meet Rohs	30
510-00141-R0200	37"	Defective Panel	CPT	CPT 37";CLAA370WA03 ;Meet Rohs	87
510-00141-R0300	37"	Defective Panel	CPT	C P T 3 7 "	42
510-00155-R000D	42"	Defective Panel	LG	LG TFT-LCD 42"(24V) LC420W02-SLA1;Meet Rohs	10
510-00220-R0000	32"	Defective Panel	HITACHI	HITACHI 32";BM080A001A;Meet Rohs	12
971-40085-00300	20"	Defective Housing(for AUO panel)	PROTRON	LT20C2E1-NUAC	1
971-40204-00600	32"	Defective Housing(for AUO panel)	PROTRON	PLTV32CM;LT32C1M1(SKD2)	193
971-40234-R0000	37"	Defective Housing	PROTRON	HOUSING ASSYL;T37C1N2-NUAM	6
971-40253-00000	27"	Defective Housing	DIGIMATE	Protron(PLTV-27CM);LT27C1M1-NUCS	76
971-40297-00000	32"	Defective Housing(for CPT panel)	SPECTRONIQ	LT32F1MA-NUPM	185
971-40297-00100	32"	Defective Housing(for HITACHI panel)	SPECTRONIQ	Spectroniq(PLTV-325OF1);PNL黑色後殼;B版	96
971-40299-00000	37"	Defective Housing(for CPT panel)	PROTRON	PLTV3750;LT37F1MA-NULM	427
971-40299-00100	37"	Defective Housing(for LG panel)	SPECTRONIQ	PLTV3750;LT37F1MA-NULM	94
971-40301-R0000	42"	Defective Housing(for LG panel)	PROTRON	Protron42C4N2-NULM37C1N2-NUAM	340

Notes:

1. These inventories are defective.
2. The address of warehouse:
Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
3. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
All information is subject to change without prior notice.
4. All name brands are property of their respective owners.

Exhibit 1-4

Deficient/Incomplete SKD and Panel Inventory in Mexico plant (Lot FM220)

Part NO.	Size	Description	BRAND	Specification	Quantity
510-00133-00000	32"	Deficient Panel	CPT	CPT32"(24V)CLAA320WA01	26
510-00133-R0500	32"	Deficient Panel	CPT	CPT 32"CLAA320WA01C ;Meet Rohs	1
510-00133-R0700	32"	Deficient Panel	CPT	C P T 3 2 "	12
510-00133-R0800	32"	Deficient Panel	CPT	C P T 3 2 "	2
510-00135-R0100	37"	Deficient Panel	LG	LG.PHILIPS 37";LC370WX1-SL01 ;Meet Rohs	19
510-00141-R0200	37"	Deficient Panel	CPT	CPT 37";CLAA370WA03 ;Meet Rohs	41
510-00141-R0300	37"	Deficient Panel	CPT	C P T 3 7"	16
510-00155-R000D	42"	Deficient Panel	LG	LG TFT-LCD 42"(24V) LC420W02-SLA1;Meet Rohs	4
510-00220-R0000	32"	Deficient Panel	HITACHI	HITACHI 32";BM080A001A;Meet Rohs	49
971-40085-00300	20"	Deficient Housing	PROTRON	LT20C2E1-NUAC	41
971-40085-00400	20"	Deficient Housing	PROTRON		9
971-40114-00000	20"	Deficient Housing	PROTRON		8
971-40134-00000	37"	Deficient Housing	PROTRON		54
971-40179-00200	27"	Deficient Housing	PROTRON		45
971-40201-R0400	26"	Deficient Housing	PROTRON		56
971-40299-00100	37"	Deficient Housing	SPECTRONIQ	PLTV3750;LT37F1MA-NULM	27
971-40301-R0000	42"	Deficient Housing	PROTRON	Protron42C4N2-NULM37C1N2-NUAM	56
YC-T20C2E10557T	20"	Deficient TV	SPECTRONIQ	PLTV-20NS30	24
YC-T26C1M10510T	26"	Deficient TV	PROTRON	PLTV-26M	60
YC-T27C1M10553T	27"	Deficient TV	PROTRON	PLTV-27CM	15
YC-T32C1M10555T	32"	Deficient TV	PROTRON	PLTV-32CM	10
YC-T32F1MA0611T	32"	Deficient TV	PROTRON	PLTV-3250	27
YC-T32F1MA0728T	32"	Deficient TV	SPECTRONIQ	PLTV-3250F1	64
YC-T37F1MA0612T	37"	Deficient TV	PROTRON	PLTV-3750F1	10
YC-T37F1MA0731T	37"	Deficient TV	PROTRON	PLTV-3750F1	6
YC-T42C4N20613T	42"	Deficient TV	PROTRON	PLTV-4250	79

Notes:

1. These inventories contain incomplete accessories and parts, and do not pass quality assurance.
2. Warehouse Location:
Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
3. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
All information is subject to change without prior notice.
4. All name brands are property of their respective owners.

Exhibit 1-3

Refurbished Inventory

Warehouse	Model Number	Size	Description	Quantity	Brand Name
J&B Freight Intl Inc	PLTV-20	20"	Refurbished TV	24	Prosonic
	PLTV-26	26"	Refurbished TV	7	Protron
	PLTV-26M	26"	Refurbished TV	31	Protron
	PLTV-27CM	27"	Refurbished TV	167	Protron
	PLTV-32C	32"	Refurbished TV	73	Protronic
	PLTV-32CM	32"	Refurbished TV	70	Protron
	PLTV-32M	32"	Refurbished TV	412	Protron
	PLTV-320	32"	Refurbished TV	5	Protron
	PLTV-3250	32"	Refurbished TV	141	Protron
	PLTV-3750	37"	Refurbished TV	3	Protron
	PLTV-37C	37"	Refurbished TV	16	Prosonic
	PLTV-42	42"	Refurbished TV	2	Protron
	PLTV-4250	42"	Refurbished TV	240	Protron
Mexico Plant (LOT FM130)	PLTV 20 (PLTV-20NS30)	20"	Refurbished TV	41	Spectronic
	PLTV26	26"	Refurbished TV	89	Protron
	PLTV26M	26"	Refurbished TV	45	Protron
	PLTV27CM	27"	Refurbished TV	62	Protron
	PLTV30	30"	Refurbished TV	6	Protron
	PLTV320	32"	Refurbished TV	17	Protron
	PLTV32	32"	Refurbished TV	29	Protron
	PLTV32B	32"	Refurbished TV	7	Protron
	PLTV32C	32"	Refurbished TV	24	Protron
	PLTV32CM	32"	Refurbished TV	51	Protron
	PLTV32M	32"	Refurbished TV	27	Protron
	PLTV3250	32"	Refurbished TV	201	Protron
	PLTV3750	37"	Refurbished TV	54	Protron
	PLTV4250	42"	Refurbished TV	103	Protron
	VITO 42C6N	42"	Refurbished TV	1	VITO
	DGL20	20"	Refurbished TV	303	Digimate
	DGL26	26"	Refurbished TV	35	Digimate
	DGL2700	27"	Refurbished TV	104	Digimate
	DGL32	32"	Refurbished TV	38	Digimate
	DGL3201	32"	Refurbished TV	169	Digimate
DGL3704	37"	Refurbished TV	32	Digimate	

Notes:

1. Warehouse Location(s):
 J&B Freight Intl Inc.: 18831 South Ferris Place, Rancho Dominguez, CA 90220
 Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
2. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided. All information is subject to change without prior notice.
3. All name brands are property of their respective owners.

Exhibit 1-2

New SKD and Panel Inventory in Mexico plant (Lot FM230)

Part NO.	Size	Description	Specification	Quantity	BRAND NAME
510-00090-R0100	20"	New Panel	CMO20.1";V201V1-T03;Meet Rohs	25	CMO
510-00100-00	27"	New Panel	CMO 27;V270W1-L03	6	CMO
510-00110-R0100	20"	New Panel	AU 20.1";A201SN02 V4;Meet Rohs	64	AUO
510-00117-00	26"	New Panel	AU 26";T260XW01	45	AUO
510-00133-00000	32"	New Panel	CPT32"(24V)CLAA320WA01	24	CPT
510-00133-R0500	32"	New Panel	CPT 32"CLAA320WA01C ;Meet Rohs	7	CPT
510-00133-R0700	32"	New Panel	C P T 3 2 "	39	CPT
510-00133-R0800	32"	New Panel	C P T 3 2 "	12	CPT
510-00135-00000	37"	New Panel	LG.PHILIPS 37";LC370W01	16	LG
510-00135-R0100	37"	New Panel	LG.PHILIPS 37";LC370WX1-SL01 ;Meet Rohs	96	LG
510-00141-R0200	37"	New Panel	CPT 37";CLAA370WA03 ;Meet Rohs	15	CPT
510-00141-R0300	37"	New Panel	C P T 3 7"	2	CPT
510-00155-R000D	42"	New Panel	LG TFT-LCD 42"(24V) LC420W02-SLA1;Meet Rohs	48	LG
510-00220-R0000	32"	New Panel	HITACHI 32";BM080A001A;Meet Rohs	19	HITACHI
971-40085-00300	20"	New Housing	LT20C2E1-NUAC	50	PROTRON
971-40085-00400	20"	New Housing	LT20C2E1-NUCC	61	PROTRON
971-40114-00000	20"	New Housing	T20C1E1-NUAC	9	PROTRON
971-40134-00000	37"	New Housing	LT37C1P1-NUAS	2,492	PROTRON
971-40204-00600	32"	New Housing	PLTV32CM;LT32C1M1(SKD2件式)	6	PROTRON
971-40297-00000	32"	New Housing	LT32F1MA-NUPM	18,458	SPECTRONIQ
971-40297-00400	32"	New Housing	PLTV3750;LT37F1MA-NULM	3,000	SPECTRONIQ
971-40299-00000	37"	New Housing	PLTV3750;LT37F1MA-NULM	7,721	PROTRON
971-40299-00100	37"	New Housing	PLTV3750;LT37F1MA-NULM	9	SPECTRONIQ
971-40301-R0000	42"	New Housing	Protron42C4N2-NULM37C1N2-NUAM	26	PROTRON

Notes:

1. The housings of part no. 971-40134-00000 include three parts of Maniboard, Videoboard and frame.
2. Warehouse Location:
Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
3. The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
All information is subject to change without prior notice.
4. All name brands are property of their respective owners.

Exhibit 1-1

New Product Inventory

Warehouse	Model Number	Size	Description	Quantity	Brand Name
J&B Freight Intl Inc	PLTV-3750F1	37"	New TV	2,057	Protron
	DGL26	26"	New TV	32	Digimate
	DGL2700	27"	New TV	32	Digimate
	DGL3201	32"	New TV	7	Digimate
	PLTV-3750	37"	New TV	40	Protron
	DGL26	26"	New TV	14	Digimate
	DGL2700	27"	New TV	21	Digimate
	DS204-DS26	26"	New TV	3	Sova
Mexico Plant (FM210)	PLTV-3750 (con Label 37-C)	37"	New TV	184	Protron
	LT42C6N2 (VITO)	42"	New TV	325	VITO
	PLTV-20NS30	20"	New TV	32	SpectronIQ
	PLTV-26M	26"	New TV	16	Protron
	PLTV-27CM	27"	New TV	11	Protron
	PLTV-32CM	32"	New TV	69	Protron
	PLTV-3250	32"	New TV	126	Protron
	PLTV-3250F1	32"	New TV	172	SpectronIQ
	PLTV-3750F1	37"	New TV	31	Protron
	PLTV-3750F1	37"	New TV	40	Protron
	PLTV-37C	37"	New TV	2	Prosonic
	PLTV-4250	42"	New TV	188	Protron
Arrowpac	LT42C6N2 (VITO)	42"	New TV	1,053	VITO

Notes:

- Warehouse Location(s)
 J&B Freight Intl Inc.: 18831 South Ferris Place, Rancho Dominguez, CA 90220
 Mexico Plant: Blvd. Ferrocarriles No.6 Col. La Cienega (Entre Blvd. Benton y Calle San Martin)C.P. 22120 Tijuana B.C. Mexico
 Arrowpac: 7429 NW 48th Street, Miami, FL 33166
- The information contained herein is believed to be accurate as of January 23, 2008. No guarantee of accuracy or reliability is provided.
 All information is subject to change without prior notice.
- All name brands are property of their respective owners.