

Flexfit. Inc.,

350 Karin Lane Hicksville.NY 11801 USA

Jan. 3rd, 2018

Yupoong Inc. has devoted its effort in compliance with changing legislation, especially regarding the environment and product safety.

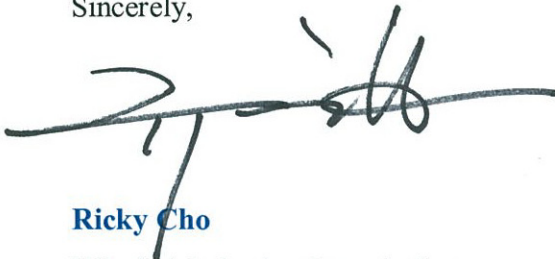
The Consumer Product Safety Improvement Act (“CPSIA”) became law in August 2008 and is applicable to products manufactured after November 12, 2008. The requirements of the CPSIA are that all wearable apparel undergo specific tests related to hazardous substances, flammability, lead content and the absence of phthalates. The Act requires companies to provide a General Conformity Certification (GCC) for imported apparel products for consumption or warehousing or distribution in commerce.

Given the complexity of this far-reaching legislation and the requirements of each level of the supply chain, Yupoong Inc. has systems in place to audit and track every shipment.

Yupoong Inc. would like to confirm that we have developed adequate steps to test and control the quality of every production lot that is manufactured for Flexfit, Inc. We also certify that every production lot that is shipped to Flexfit, Inc. meets the requirements outlined in the CPSIA standards. **Please note that all Flexfit Blank Youth size styles are labeled with MID#(Manufacturer/ Shipper Identification Number) to be in conformity to the tracking requirement.**

While compliance is the responsibility of each company within the entire supply chain, we are pleased to provide whatever assistance/advice we can to meet your needs. Please do not hesitate to contact us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ricky Cho', is written over a horizontal line. The signature is stylized and somewhat cursive.

Ricky Cho

VP of global sales & marketing

YUPOONG INC.

Yupoong Inc. 174, Guro-dong, Guro-gu, Seoul, South Korea
Tel: 82-2-852-5211 Fax: 82-2-864-0157 www.yupoong.com