



October 16, 2008

TC Lawson Marketing, Ltd
3/A, No 5 Dai Shun Street
Tai Po Industrial Estate,
Tai Po, N.T., Hong Kong

Ladies & Gentlemen:

Re: Guarantee for Tag Digital Media

Tag Digital Media has submitted purchase order 1450-K-1 dated 9-11-08 for the manufacture and delivery of 6,500,000 CD's for the Wal-Mart 2008-2009 Photo CD project at a cost of \$0.16 per CD for a total amount of \$1,040,000.00.

The purpose of this letter is for me to offer my personal guarantee that this amount will be paid as follows. Tag will provide a down payment in the amount of \$160,000.00 on or about October 20 by providing a letter of credit for the initial shipment of CD's. In December Tag will set up a second letter of credit for \$100,000. Tag will make the final payment of \$780,000.00 when they receive the final payment from Wal-Mart which is expected about 45 days after Wal-Mart receives the remainder of the CD's. Tag Digital Media and I warrant that this final payment from Wal-Mart for this Photo CD project will be used for no other purpose than to pay TC Lawson.

In addition, I will personally guarantee that this payment will be made. If Tag is unable or unwilling to pay this obligation, then I will pay it from my personal funds.

Attached is my personal financial statement showing that I have the ability to fulfill this obligation should it become necessary. This information must be held in strict confidence and cannot be used for any other purpose than this transaction.

Sincerely,

John T. Lynch,
Chairman
Tag Digital Media