



August 27, 2006

To Whom It May Concern:

Jo-Dan International Inc. is pleased to announce our exclusive distribution agreement of our Goldx line of proprietary products with Comsol Pty Ltd.in Australia. Our two companies have a long history together, which has proven Comsol to be a uniquely qualified and committed partner.

We are very confident that their consistent focus will continue to provide substantial benefit to their reseller channel and to both JDI and Comsol. We at JDI look forward to building this relationship with any support it requires.

Sincerely,

A handwritten signature in black ink, appearing to read "Henry Milan", is written over the typed name.

Henry Milan
CEO

Jo-Dan International Inc.