



TOMLINSON
Z I S K O LLP

April 1, 2005

Stone Melet
Chief Executive Officer
BEST OF
1800 Pacific Ave.
Suite No. 701
San Francisco, CA 94109

Re: Customer Deductibility of Media Scrapbook/DVD

Dear Mr. Melet:

You have asked for our guidance regarding the potential deductibility of the cost of your Media Scrapbook/DVD product to your customers under the Federal Internal Revenue Code, as amended ("IRC"). You described the product as follows:

BEST OF is the only company offering a comprehensive scrapbook and DVD for professional athletes looking to remember their personal media highlights from each season. We gather all of the TV highlights and all of the print stories related to specific pro athletes from various teams. Once the material is collected and organized, it is compiled into a professional looking scrapbook and a DVD. Players can use the finished product as their calling card. It's a valuable tool for impressing front office staff during contract negotiations, as well as perspective future employers and advertisers who may wish to retain a player's services.

Section 162 of the IRC specifically permits the deduction from gross income of all ordinary and necessary expenses paid or incurred in carrying on a trade or business. Consequently, as long as the purchase of the BEST OF Media Scrapbook/DVD can be shown to have been helpful to your customers for some business purpose - such as, as a tool for use by the athlete and/or his or her agent to demonstrate their marketability and to thereby enhance their negotiating leverage in contract negotiations with potential advertisers or with their current or prospective new team - deductibility should be allowed for federal income tax purposes. It should be noted that if the product is used both for business and personal activities only that portion of the cost that pertains to the business use will be deductible.

Please feel free to have any of your customers or prospective customers contact me directly if they have any further questions about this issue.

Very truly yours,

TOMLINSON ZISKO LLP

R. Michael Momboisse, Esq