Mr. Clive Upton

Regents Park, Camden Town

London, NW1 8NS

September 7, 2010

Mr. Graham Coyne

President

Best Malls, Inc.

Dear Mr. Coyne,

I write this letter with a heavy heart but I regret to inform you that I am hereby resigning from my position as sales representative effective next month.  My wife has been offered a better-paying job in the United States and we will be relocating soon.  It is an offer we could not resist since we already have three children and need better financial stablitity.

I would like to thank the company for the ten fruitful years I have worked here.  I thoroughly enjoyed working in the company and have learned a lot of valuable lessons I will carry with me throughout my career.  I have gained experience and have also learned that perseverance and industry should always come first in our career.  I appreciate the value you give to employees and I hope you will continue to flourish in the years to come.

Please advise me of any more action I need to take as part of the resignation process.

Thank you.

Sincerely,

Clive Upton