**Sample Letter of credit agreement**

This Letter of Credit Agreement is made and entered into as of May 25, 2010, by and between Sun Best Corporation (“Company”) and the ANZ Home Loan Bank (“Bank”) of Alabama.

WITNESSTH:

WHEREAS, the Company has requested, and the Bank has agreed, subject to the terms and conditions of this Agreement to establish a $16,000,000 Letter of Credit facility;

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, the Company and the Bank agree as follows:

Terms and Conditions:

Subject to such terms and conditions hereof as the Bank may specify from time to time. The Bank, with the consent of the Company, may modify any terms of the Letter of Credit requested by the Company and issue the Letter of Credit as so modified.

IN WITNESS WHEREOF, the parties hereto have caused this Letter of Credit Agreement to be duly executed and delivered by their respective representatives as of the date first above- mentioned.

George Thomas

Legal Advisor

ANZ Home Loan Bank