

CHARLES W. HANNON
FACSIMILE # 847-441-6887
E-MAIL: MASSHANN@AOL.COM

FACSIMILE MESSAGE

DATE: MAY 11, 2004 TIME: 9:45A

TO: William McCollum 649-941-4561

FROM: C. HANNON

SUBJECT: COMPENSATION AGREEMENT

NO. OF PAGES, INCLUDING THIS PAGE 4

MESSAGE

PLEASE DELIVER TO MR. MCCOLLUM AS QUICKLY
AS POSSIBLE.

CONFIDENTIALITY NOTICE

This communication is intended for the sole use of the person(s) to whom it is addressed and may contain information that is privileged and confidential. Any dissemination, distribution or copying of this communication by anyone other than the intended recipient or the person responsible for its delivery is strictly prohibited. If you have received this communication in error, please call this office immediately and either destroy the communication or return it to the address below.

181 Sheridan Road. Winnetka, IL 60093

EMERALD STAR INTERNATIONAL, INC.
942 MAPLE AVENUE
DOWNS GROVE, IL 60515

May 11, 2004

William:

I spoke to my contact person this morning early and he advised that they are very anxious to get the Compensation Agreement signed. Apparently, the closing of the placement will be sometime middle or late next week.

For your information: Emerald Star International, Inc. was filed yesterday with the Illinois Secretary of State' office. I will be picking up the State Charter today at 3:00PM. Attached is a copy of the Articles of Incorporation that were filed. I will forward the official State Charter tonight or tomorrow morning. I will also be filing for a federal tax identification Number as well as organizing Chicago banking arrangements for the corporation.

Please advise if you were able to speak with Debby Harman yesterday. What we need with immediate effect from her is a formal copy of the Compensation Agreement that can be executed. You can now inform her that the "Y" in the Compensation Agreement will be Emerald Star International, Inc. (a wholly owned subsidiary of Whitehall Corporate Holdings, Ltd.). William, I believe that someone in your offices or corporation is listed a Whitehall's Director. We will need someone or an entity to execute the Compensation Agreement.

Please call Debby today and advise her of the foregoing and that she needs to either fax or Fed-X you the Agreement for execution.

Chuck 

P.S. I will call in an hour or so to further discuss.

FORM **BCA 2.10** (rev. Dec. 2003)
ARTICLES OF INCORPORATION
Business Corporation Act

Jesse White, Secretary of State
Department of Business Services
Springfield, IL 62756
Telephone (217) 782-8522
(217) 782-6961
http://www.cyberdriveillinois.com

Remit payment in the form of a cashier's check, certified check, money order or an Illinois attorney's or CPA's check payable to the Secretary of State.
SEE NOTE 1 TO DETERMINE FEES!

Filing Fee: \$150.00 Franchise Tax \$ _____ Total \$ _____ File # _____ Approved: _____
Submit in duplicate Type or Print clearly in black ink Do not write above this line

1. CORPORATE NAME: Emerald Star International, Inc.

(The corporate name must contain the word "corporation", "company," "incorporated," "limited" or an abbreviation thereof.)

2. Initial Registered Agent: Charles W. Hannon
First Name Middle Initial Last name
Initial Registered Office: 942 Maple Avenue
Number Street Suite # (A P.O. BOX ALONE IS NOT ACCEPTABLE)
Downers Grove IL 60515 DuPage
City ZIP Code County

3. Purpose or purposes for which the corporation is organized:
(If not sufficient space to cover this point, add one or more sheets of this size.)

The transaction of any or all lawful businesses for which corporations may be incorporated under the Illinois Business Corporation Act.

4. Paragraph 1: Authorized Shares, Issued Shares and Consideration Received:

Class	Number of Shares Authorized	Number of Shares Proposed to be Issued	Consideration to be Received Therefor
Common	1,000	100	\$1,000.00
			TOTAL = \$ 1,000.00

Paragraph 2: The preferences, qualifications, limitations, restrictions and special or relative rights in respect of the shares of each class are:
(If not sufficient space to cover this point, add one or more sheets of this size.)