

August 27, 2005

Dear Mr. Chow,

It is with deepest regret that after twenty-five years working for Mr. Chow Restaurant, I am resigning my position effective September 24, 2005.

As I mentioned in our brief discussion last week, due to recent personal and family issues, which required my time to work diligently on these issues, as a result I must take time off from work to attend to this utmost important matter. As I can not foreseen how much time I would need to resolve my personal issues, I believe it would be better for both the restaurant and me if I resign my post with Mr. Chow Restaurant.

I am confident that your kitchen will be well run with your current staff, a few of them are ready to replace me with minimum training.

Please accept my resignation, my appreciation for the opportunity and challenges I was given for the past twenty-five years.

Sincerely,



Phillip Chau