

Attorney Letter with Respect to Current Information

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Pink Sheets LLC
304 Hudson Street, 2nd Floor
New York, NY 10013

Dear Ladies and Gentleman,

This letter is written on behalf of my client Optical Systems a corporation. Pink Sheets is entitled to rely on this letter in determining if Optical Systems Inc. has made adequate public disclosure of current information within the meaning of Rule 144(c)(2) under the Securities Act of 1933. I am a United States Citizen and resident and have been retained by issuer as disclosure counsel. One part of my duties is to insure that regular disclosure is made to the public pursuant to the Securities Act of 1933 and related rules and regulations.

I have examined such current corporate documents and other documents and questions of law, as I consider necessary for the issuance of this letter. I have relied on information obtained from public officials, officers of the issuer and other sources. I represent that all such sources are believed by me to be reliable. I am authorized to practice law in the highest court in the State of Texas and I am in good standing. I am permitted to practice before the SEC and have not been prohibited from practice thereunder.

The financials were prepared by B.J. Grisaffi, Chief Executive Officer of Optical Systems, Inc., and Cheryl Koontz, in accordance with GAAP standards. I have discussed the financials of Optical Systems with B.J. Grisaffi and Cheryl Koontz and believe them to be reliable. Both B.J. Grisaffi and Cheryl Koontz have experience with reporting such financial documents through their continued service as Optical Systems' CEO and Optical Systems' accountant respectively, and are both believed to be qualified in preparing GAAP financial statements. The 2008 second quarter statement was not audited.

I have relied on the second quarter financial reports for 2008 listed in the Pink Sheets News Service on August 19, 2008. I have also relied on the quarterly disclosure statement listed in the Pink Sheets News Service on September 26, 2008 for publication. This information constitutes (i) "adequate current public information" concerning the

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securities and the issuer and “is available” within the meaning of Rule 144(c)(2) under the Securities Act, (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the “Exchange Act”), (iii) complies as to form with the Pink OTC Markets’ Guidelines for Providing Adequate Current Information, which are located on the internet at www.pinksheets.com, and (iv) has been posted through the OTC Disclosure and News Service.

The issuer’s transfer agent is Interwest Transfer Company, Inc., 1981 East Murray Holladay Road, Suite 100, Salt Lake City, Utah 84117. The transfer agent is registered with the Securities Exchange Commission. The method used by me to confirm the number of outstanding shares was a review of corporate files and records.

I reviewed the information, as amended, published by the Issuer through the OTC Disclosure and News Service, met personally with the Chief Executive Officer, a majority of the directors, and management to discuss the information and quality assurance with respect to such information.

To the best of my knowledge, and after discussion with all the directors, neither Optical Systems Inc., any 5% or more shareholder, nor counsel for Optical Systems Inc. is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

No person other than Pink Sheets is entitled to rely on this letter. I give Pink Sheets permission to publish this letter in the Pink Sheets News service for viewing by the public and regulators.

Best Regards,

/s/ Michael Dee Higgins