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May 1, 2010

Pink Sheets LLC  
304 Hudson Street, 2<sup>nd</sup> 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.

I have relied on the 2009 annual report listed in the Pink Sheet News Service on December 31, 2009, the financial report for the first nine months of 2009 listed in the Pink Sheets News Service on December 17, 2009, the Information and Disclosure Statement for the period ending September 30, 2009 listed in the Pink Sheets News Service on November 16, 2009, the amended semi-annual report for the period January 1, 2009 through June 30, 2009 listed in the Pink Sheets News Service on October 6, 2009, the Information and Disclosure Statement for the period ending June 30, 2009 listed in the Pink Sheets News Service on October 9, 2009, first quarter financial report for 2009 listed in the Pink Sheets News Service on August 6, 2009, the annual report for 2008 listed in the Pink Sheets News on April 3, 2009, the fourth quarter financial report for 2008 listed in the Pink Sheets News on April 3, 2009, as well as all

prior filings. These reports were not audited. This information constitutes (i) "adequate current public information" concerning the 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](http://www.pinksheets.com) and (iv) has been posted through the OTC Disclosure and News Service.

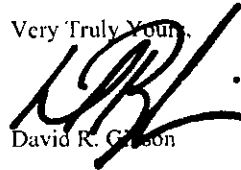
The issuer's transfer agent is Interwest Transfer Company, Inc., 1981 East Murray Holladay Road, Suite 100, Salt Lake City, Utah 84117. The transfer agent is registered with the Securities Exchange Commission. The method used by me to confirm the number of outstanding shares was a review of corporate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

Very Truly Yours,



David R. Gibson