



December 12, 2008

Steven Sawalich
Articulus Entertainment, Inc.
275 S. Beverly Dr. Suite 200
Beverly Hills, CA 90212

Danny Rodriguez
Transcendent Entertainment

Re: Financing

Dear Steve and Danny:

I understand you have access to financiers who are willing to invest equity to be used to develop new comic book characters by Stan Lee and our company Pow! Entertainment that can be used across multiple platforms including comic books, feature films, video games and new media.

Please let this letter serve as our official letter to pursue this strategic alliance to create new characters and stories by Stan Lee.

As you are aware we have a first look deal with the Disney Company that must be honored and so anything new developed will have to be presented to the studio first.

I look forward to you and your equity partner's commitment and negotiating terms thereafter.

Sincerely,

A handwritten signature in cursive script that reads "Gill Champion".

Gill Champion
President/COO
POW! Entertainment