

LTH

THEORY LLC AND L'AMY AMERICA ENTER INTO WORLDWIDE EYEWEAR AGREEMENT

New York (April, 2007) - As part of a long term licensing strategy, Theory LLC, a leader in the contemporary fashion market and a wholly-owned subsidiary of Link Theory Holdings Co., Ltd. ("LTH"), has signed a worldwide license agreement with L'Amey America. L'Amey will be responsible for the creation, production and global distribution of ophthalmic glasses and sunglasses under the Theory brand name. The design process will be a collaboration between the Theory design team and L'Amey.

Mr. Andrew Rosen, Theory LLC President and Founder:

"Since its inception in 1997, Theory has been creating the needs of the modern, intelligent consumer in women's and men's ready to wear. In order to continue to cultivate this consumer's life, we will be working with strategic licensing opportunities to address product categories where we do not have the expertise. L'Amey is the first of such partnerships. We are excited to be working with L'Amey, and believe their philosophy of quality and design integrity is perfectly in line with our own.

Mr. Stephen Rappoport, L'Amey America

"We are delighted to announce this agreement with Theory and are very excited to be working with the leading contemporary fashion brand for men and women. We will develop a Theory eyewear collection that will exhibit the same qualities inherent in Theory's ready-to-wear fashions: modernity, quality, and cutting edge materials."

The Theory sun and ophthalmic collections for women will be first launched in January 2008, with the men's sun and ophthalmic collections to follow suit. The Theory eyewear collections will be distributed to select optical and department stores throughout the world.

About Link Theory Holdings Co., Ltd.

LTH lies at the forefront of the contemporary market. Its core brand, Theory, continues to innovate this marketplace in its approach to the modern, intelligent consumer. Its philosophy emphasizes the growth potential of this segment worldwide. LTH is based in Tokyo, Japan and its shares are listed on the Mothers section of the Tokyo Stock Exchange (Code:3373).

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