

KIN YAT HOLDINGS LIMITED

建溢集團有限公司

(Incorporated in Bermuda with limited liability)

19 June 98

The Hong Kong Standards and Testing Centre Ltd 10 Dai Wang Street Taipo Industrial Estate Taipo. NT Hong Kong

Attn: Mr. Patrick Wong

Dear Sir.

Re Letter of Atttestation

This equipment has been tested in accordance with the requirements contained in the appropriate Commission regulations. To the best of my knowledge, these tests were performed using measurement procedures consistent with industry or Commission standards and demonstrate that the equipment complies with the appropriate standards. Each unit manufactured, imported or marketed, as defined in the Commission's regulations, will conform to the samples tested within the variations that can be expected due to quantity production and testing on a statistical basis. I further certify that the necessay measurements were made by the Hong Kong Standards and Testing Centre Ltd. 10 Dai Wang Street, Taipo Industrial Estate, Taipo, NT, Hong Kong.

Yours sincerely

Tony Fan

Assistant Director, Engineering