

MANLEY TOYS LTD. 萬利玩具

8/F, HONG KONG SPINNERS INDUSTRIAL BUILDING, 818 CHEUNG SHA WAN ROAD, KOWLOON, HONG KONG. TEL: 2370-7111 FAX: OVERSEAS BUYER 852-2744-9000 LOCAL/CHINA SUPPLIER 852-2742-2343

FCC ID: NS613908

Date: April 10, 2000

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

Attn.: Mr. Patrick Wong

Dear Sir,

Re.: Letter of Attestation

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 veriations that can be expected due to quantity production and testing on a statistical basis. I further certify that the necessary measurements were made by the Hong Kong Standards and Testing Centre Ltd., 10 Dai Wang Street, Taipo Industrial Estate, Taipo, N.T., Hong Kong.

Yours sincerely,

Eric Cheng

QA Manager