



MEGA TOYS (HK) LTD
MEGATOYS INTERNATIONAL LTD
UNIT 1109, HOUSTON CENTRE, 63 MODY ROAD, TSIM SHA TSUI EAST, KOWLOON, HONG KONG
TEL: (852) 2721 1172 FAX: (852) 2721 1172

August 27, 2007

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

Attn: Mr. KC Lee

Dear Sirs,

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 variations 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, NT, Hong Kong.

Yours sincerely,

A handwritten signature in black ink, followed by the date "8/27/2007" written vertically. Below the signature is a horizontal line with the text "Signature with Title" underneath it.

Signature with Title
8/27/2007