

MEGATOYS

MEGA TOYS (HK) LTD
MEGATOYS INTERNATIONAL LTD
UNIT 1109, HOUSTON CENTRE, 63 MODY ROAD, TSIM SHA TSUI EAST, KOWLOON, HONG KONG
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August 27, 2007

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

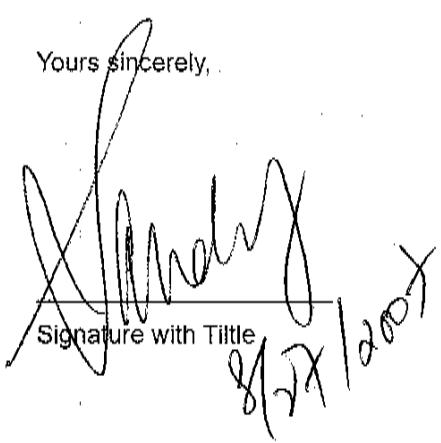
Attn: Mr. KC Lee

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,



Signature with Title 8/27/2007