

J P PRODUCTS CO. LTD.

RM 1303 GRANDMARK, NO. 8A-10 GRANVILLE ROAD, TSIMSHATSUI
KOWLOON, HONG KONG

TEL: 852-2369 3078 /2369 3178

FAX : 852-2369 6178

15. Jan 07

10 Dai Wang Street,
Taipo industrial Estate,
Taipo, N.T.,
Hong Kong

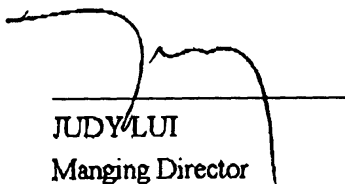
Attn: Mr. Patrick Wong

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 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, N. T., Hong Kong.

Yours sincerely,



JUDY LUI
Managing Director