WINBEL CO. LTD

嘉寶利有限公司

Date: 6/20/2008

9C Fully Industrial Building 6 Tsun Yip Lane Kwun Tong, HK Tel: (852) 23421811 Fax: (852) 27906322

The Hong Kong Standards and Testing Centre Ltd.,

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

Attn.: Mr. KC Lee

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 Commission's appropriate standards. Each unit manufactured, imported or marketed, as defined in the 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,

Chop with Authorized Signature