

9C Fully Industrial Building
6 Tsun Yip Lane
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Date : 17/9/2008

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 in the regulations, will conform to the samples tested within the variations that can be 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,

A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "WINBEL CO. LTD." around the top and "HONG KONG" around the bottom.

Chop with Authorized Signature