

**SUN-MATE CORPORATION H.K. LIMITED.**

☎ (852) 2416 6928

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111 HOW MING STREET, KWUN TONG, HONG KONG

FAX: (852) 2416 6932

May 18, 2006

The Hong Kong Standards and Testing Centre Ltd.,
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,

For and on behalf of
SUN-MATE CORPORATION H.K. LIMITEDFor and on behalf of
SUN-MATE CORPORATION H.K. LIMITED

Authorized Signature(s)

Ms. Lolita Leung
Manager

Authorized Signature(s)