Western Rivers, Inc. 1582 North Board Street, Lexington, Tennessee 38351 Tel: 731 967 0987 Fax: 731 967 1243

Date: 13 February, 2008

Global Testing & Certification Centre Limited Rm09, 5/F Wah Wai Ind Cfr. 39-40 Au Pui Wan Street, Fotan Shatin, N.T.,

Attn. : Mr. CS Lin

Dear Sir.

Re.: Letter of Attestation

The expenses has been tested in accordance with the requirements contained in the appropriate commission Regulations. To the best of in your browders, these tests were performed using measurements procedures consistent with inclusivy or Commission standards and or many results of the procedure consistent with inclusivy or Commission standards and or many results of the procedure complete services and the procedure of the proc

Vours sincerely

Printed Name: Mr. Brian Robinso