

Date: 22 May 2006

The Hong Kong Standards and Testing Center Ltd.
10 Dai Wang Street,
Taipo Industrial Estate,
Hong Kong.

Attn: Mr. Patrick Wong

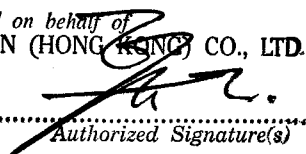
Dear Sir,

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 Center Ltd., 10 Dai Wang Street, Taipo Industry Estate, Taipo, N.T. Hong Kong.

Yours Sincerely,

For and on behalf of
GAKKEN (HONG KONG) CO., LTD.


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Authorized Signature(s)

Barry Luk
Marketing Engineering Manager
Gakken (Hong Kong) Co., Ltd.