



Corporate Office:

16730 Schoenborn Street
North Hills, CA 91343-6122 USA
Tel 818.894.2525
Fax 818.894.8094

FCC ID: LU9245124

July 11, 2000

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

Attn: Mr. Patrick Wong

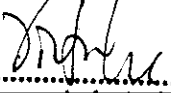
Dear Sir,

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
MGA ENTERTAINMENT (H.K.) LTD.

 July 12, 00.
.....
Authorized Signature(s)

Victor Lee
Senior Product Manager of Product Development

Hong Kong Office:

Unit 704-706, Energy Plaza
92 Granville Road
Tsimshatsui East
Kowloon
Tel 852.2926.8008
Fax 852.2312.0101

