

SHEICO Group

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To : D AND D SNC

DATE : September 20, 2007

DI M. DUDINE ED E. DE MAIO

VIA DELL INDUSTRIA 49

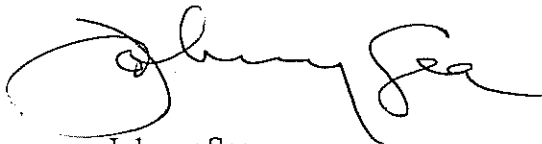
34075 S.CANZIAN D'ISONZO (GO),

ITALY

Dear Maurizio,

We hereby certify Sheico neoprene sheet does not contain latex.

Shei Chung Hsin Ind. Co, Ltd.



Johnny Sea

Sales Manager