



40 Adams Avenue, Hauppauge, NY 11788

Tel: 631-273-8697 www.taratoy.com Fax: 631-273-8583

March 10, 2009

To Whom It May Concern:

In August 2008, The Consumer Product Safety Improvement Act of 2008 ("CPSIA") was signed into law, the most sweeping consumer product safety law enacted in the United States in over 30 years. CPSIA mandates that lead content in children's products and toys be reduced to:

- No more than 600 parts per million by February 10, 2009;
- No more than 300 parts per million by August 14, 2009; and
- No more than 100 parts per million by August 14, 2011.

Separately, lead paint content must be reduced from no more than 0.06 percent to 0.009 percent by August 14, 2009. Phthalates, too, are heavily restricted for use in toys and child care articles under the new law. As of February 10, 2009, certain phthalate substances must constitute no more than 0.1 percent of such products. CPSIA also imposes new rules for cautionary statements relating to choking hazards and manufacturers of children's products will be required to use tracking labels on products as of August 14, 2009.

CPSIA is the most far-reaching consumer protection law enacted in decades. Tara Toy Corporation has already made the changes necessary to be CPSIA compliant. Phthalate free products have started shipping, we meet and exceed all lead standards, small parts warnings, choking hazards and age grading requirements, the tracking label system is set up and started and in addition we meet all standard consumer safety specifications currently in place and will be compliant with all new regulations prior to them going into effect.

Children are the center of our business and their safety is our number one priority. We care about their health and development. We have been and will continue to be proactive in the testing of our products. Safe toys are a priority with Tara Toy Corporation. Please feel free to contact me if you have any additional questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "John", is written over the word "Sincerely,".

Tara Toy Corporation
Director National Accounts