

April 1, 2009

Dear Associate:

Timeless Toys is pleased to advise that our Hand Puppet products and our Fun Animal™ Children and women's slipper line were tested at a CPS approved Testing laboratory during January and February 2009.

The tests conducted were for Flammability, Toxicity, Lead Content in surface coatings and lead in Substrate.

All products tested passed the new CPSIA standard of August 2008

The lead content in our products tested at less than 10 parts per Million!
This is less than the new CPSC limits of 300 Parts per Million which will be effective in August 2009.

Our products do not contain and Phthalates.

We expect to have the formal Certification within the next 60 days.

Please contact us if you have any questions.

Harold A. Nizamian
CEO