

**Test Report No. F690501/LF-CTSAYAU08-07614**

Issued Date: May 02, 2008

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To: POONGSAN CORPORATION611, Daejung-ri
Onsan-up
Ulju-kun
ULSAN
KOREA

The following merchandise was submitted and identified by the client as :

Product Name : C2680

SGS File No. : AYAU08-07614

Received Date : April 25, 2008

Test Performing Date : April 28, 2008

Test Performed : SGS Testing Korea tested the sample(s) selected by applicant with following results

Test Results : For further details, please refer to following page(s)

SGS Testing Korea Co. Ltd. / Ulsan Laboratory

Sharpless Park
Annie Lim
Helen Yeo /Testing Person

Thomas Hwang / Ulsan Lab. Mgr

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Sample No. : AYAU08-07614.001

Sample Description : C2680

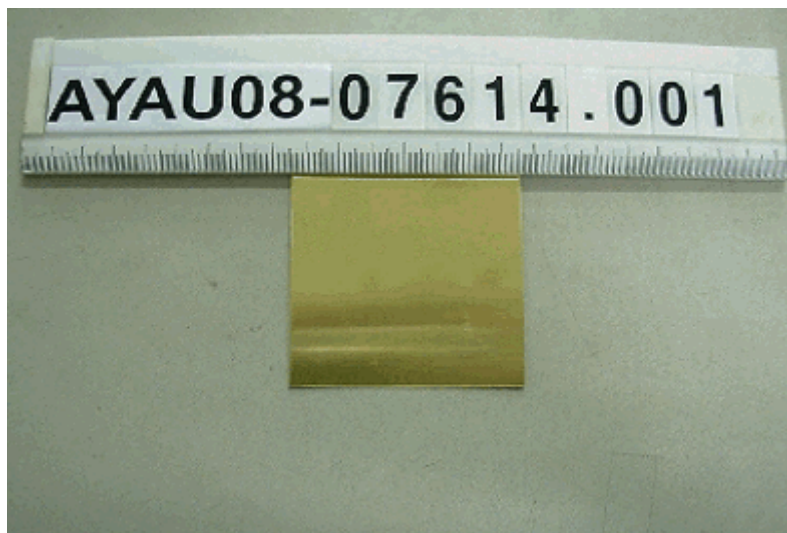
Style/Item No. : BA

Heavy Metals

Test Items	Unit	Test Method	MDL	Results
Cadmium (Cd)	mg/kg	US EPA 3052, ICP-AES	1	N.D.
Lead (Pb)	mg/kg	US EPA 3052, ICP-AES	5	19.0
Mercury (Hg)	mg/kg	US EPA 3052, ICP-AES	2	N.D.
Hexavalent Chromium (Cr VI)	mg/kg	US EPA 3060A, UV-vis	1	N.D.

Picture of Sample as Received:

Sample Color : Gold



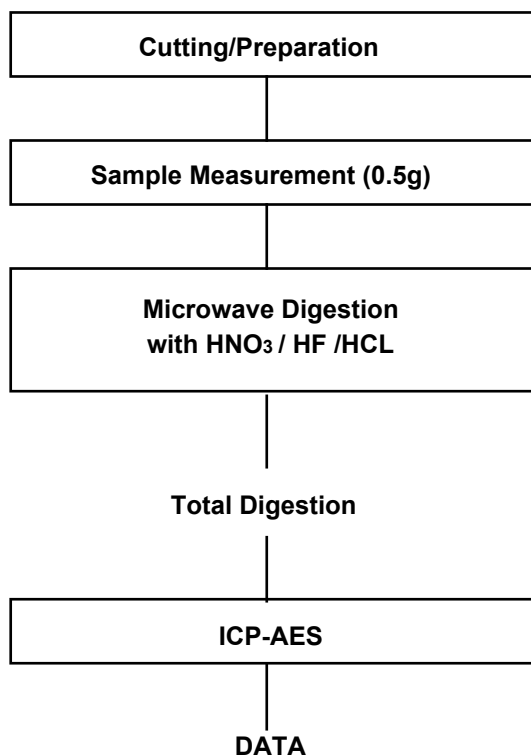
- NOTE:
- (1) N.D. = Not detected.(<MDL)
 - (2) mg/kg = ppm
 - (3) MDL = Method Detection Limit
 - (4) - = No regulation
 - (5) ** = Qualitative analysis (No Unit)
 - (6) Negative = Undetectable / Positive = Detectable

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Flow Chart of Digestion

(EPA 3052 for Cd, Pb)



The samples were dissolved totally by pre-conditioning method according to above flow chart.

Operator : Sharpless Park

Section Chief : Thomas Hwang

*** End ***

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