

11 February, 2009

Megasport
43rd floor, RCBC Tower 2,
Ayala Ave Makati, Philippines

RE: MONTHLY GAME PAYOUT CERTIFICATION

This Certification Letter pertains to Technical Systems Testing (TST)'s Game Payout Calculations for the production game play log files gathered from the Megasports Casino (<http://www.megasportscasino.com>) Internet Gaming System for the period of 01 January, 2009 to 31 January, 2009.

TST's Game Payout Calculations resulted in summary payout percentages for the listed game categories:

Game Type	Calculated Payout Percentage
Slot Machine Games	105.01%
Table Games	96.52%
Card Games	86.16%
Video Poker Games	93.39%
Poker Games	81.52%
Fixed Odds	55.35%
Overall (All Games)	98.64%

These values do not reflect the payout percentage of any individual game. Instead, they represent the payout percentage over all games within the category. These values are based on historical records, and do not necessarily represent expected future payouts. The Calculated Payout Percentage is computed by summing all monies won (for all games within a category) and dividing by the total money bet on the same games.

Playtech's 'Live' games are included within TST's calculations, and are reported within TST's Game Payout Certification Letters, as part of the 'Card Games' or 'Table Games' categories (as appropriate).

TST's Game Payout Calculations were limited to the game play log files submitted by Playtech (Cyprus) Limited, and reviewed by TST in the laboratory environment. For verification purposes, TST has maintained a control version of these files. The Scope of Work for TST's Game Payout Calculations did not include a technical assessment of the Megasports Casino Internet Gaming System or the associated Information Systems (IS) and financial controls.

TST certifies that the payout percentages listed above have been correctly calculated based on the amounts wagered and won for the period of 01 January, 2009 to 31 January, 2009.

Assuring you of our best attention at all times.

Yours sincerely,



Mr. Noah Turner
Chief Technical Officer
TST TECHNICAL SYSTEMS TESTING NORTH AMERICA INCORPORATED