



October 19, 2006

Megasport  
43<sup>rd</sup> 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 September 01, 2006 to September 30, 2006.

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

Game Type	Calculated Payout Percentage
Card Games	99.49%
Poker Games	90.05%
Slot Machine Games	97.20%
Table Games	96.85%
Video Poker Games	97.08%
<b>Overall (All Games)</b>	<b>97.26%</b>

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.

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 September 01, 2006 to September 30, 2006.

Assuring you of our best attention at all times.

Yours sincerely,

Mr. Noah Turner  
Laboratory Manager  
**TST TECHNICAL SYSTEMS TESTING NORTH AMERICA INCORPORATED**