

CERTIFICATE OF CONFORMITY WITH THE PROVISIONS OF THE MEDICAL DEVICES DIRECTIVE

KARMA MEDICAL PRODUCTS CO., LTD.

NO.2363 SEC.2 DA-SHIUE RD., MIN-HSIUNG
SHIANG, CHIA-YI HSIEA 621 TAIWAN, R.O.C.

This is to certify that the range of WHEELCHAIRS designated SW-800 Series and manufactured by this company conform to the requirements of Council Directive 93/42/EEC of 14 June 1993.

Signed.



KENNY I.C. CHEN
General Manager

Date: Jan. 2008.