

The Depository Trust Company

IMPORTANT

B#: 1982-07

DATE: August 15, 2007

TO: All Participants

CATEGORY: Dividends

FROM: International Services

ATTENTION: Operations, Reorg & Dividend Managers, Partners & Cashiers

SUBJECT: Depository Fees Notification
Holders of Securities Listed Below
Grand Toys International CUSIP: 386490106
The Bank of New York Mellon

The Depository Trust Company has received from The Bank of New York Mellon the attached information regarding depository fees.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

The Bank of New York Mellon
101 Barclay Street, 22W, New York, NY 10286

The **BANK of NEW YORK MELLON**

August 14, 2007

SECURITIES SERVICING
DEPOSITARY RECEIPTS

Re: *Grand Toys International - Depositary Service Fee for year 2006*
CUSIP # 386490106

To: **Holders of Security listed below**

Please be advised that Depositary Service Fee will be charged for the Security listed above based on the following schedule in accordance with the terms of the Deposit Agreement governing the Depositary Receipt (DR).

Depositary Name	DTC #	Security Description	Fee Per Share	Record Date	Billing Period
The Bank of New York Mellon	2504	DR	\$0.01	9/17/07	September

Questions may be directed to Sammy Peermal at 954-255-5137 or Sandra Bruno at 212-815-2221.

