OTC Markets

# OTCQB Certification

I, [Bob Stewart], [CFO] of [Spiral Toys] ("the Company"), certify that:

a. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (check one):

- ☐ Company is registered under Section 12(g) of the Exchange Act
- ☐ Company is relying on Exchange Act Rule 12g3-2(b)
- ☐ Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
- ☐ Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
- ☒ Company is reporting under Section 15(d) of the Exchange Act.
- ☐ Other (describe) _____

b. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.

c. The Company Profile displayed on www.otcmarkets.com is current and complete as of [April 15, 2015] and includes the total shares outstanding, authorized, and in the public float as of that date.

d. The following is a complete list of attorney(s) and law firm(s) who advised or assisted in the preparation of the Company's most recent annual report, including in-house counsel: (If no attorney assisted in putting together the disclosure, indicate the person or persons who prepared the disclosure and their relationship to the company.)

Robert Brantl, Esq. 52 Mulligan Lane Irvington, NY 10533-1106 914-693-3026

e. The following is a complete list of third party providers, including names and addresses, engaged by the Company, its officers, directors or controlling shareholders, during the period from the Company's prior fiscal year end to the date of this OTCQB Certification, to provide investor relations services, public relations services, or other related services to the Company including promotion of the Company or its securities:

ECHO-FACTORY, Inc. 36 W. Colorado Blvd., Suite 200 Pasadena, CA 91105 www.Echo-Factory.com
David Pinkowitz, Principal Grace Joseph Strategies 410 Park Avenue, 15th Floor New York, NY 10022
Island Stock Transfer 15500 Roosevelt Blvd Suite 301 Clearwater, FL 33760 727-289-0010
HJ & ASSOCIATES, LLC 50 West Broadway, Suite 600 Salt Lake City, Utah 84101 801-328-4408

f. Listed below are the names, legal addresses and % of shares owned by all Officers, Directors and Control Persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities). If any of the beneficial shareholders are corporate shareholders, the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders must also be included.

| Name | Address (City and State only) | % Shares Owned |
|---|---|---|
| Mark Meyers | 29130 Medea Lane Apt 1207<br>Agoura Hills, CA 91301 | 23.95% |
| Gordon McDougall | 7211 East Southern Ave<br>Suite 106<br>Mesa, AZ 85209 | 17.92% |
| Bob Stewart | 66 Crest Road West<br>Merrick NY 11586 | 2.35% |

| | | |
|---|---|---|
| Peter Henricsson | 1446 Bramwell Road<br>West Vancouver, BC, Canada | 18% |
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| | | |

Date: April 15, 2015

Name of Certifying CEO or CFO: Bob Stewart

Title: CFO

Signature: 
(Digital Signatures should appear as "/s/ [OFFICER NAME]")