OTC Markets

OTCQB Certification

I, Akio Ariura], [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 29, 2016] 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.)

Mitchell Silberberg & Knupp LLP 12 East 49th Street; 30th Floor; New York, NY 10017

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:

Investor Relations
Liolios Group 20371 Irvine Ave. A100 Newport Beach, CA 92660
AZ Asset Management Inc. 690 W. Desert Inn Road; Las Vegas, NV 89146

Stock Issuance Services
Corporate Stock Transfer 3200 Cherry Creek Drive South; Suite 430; Denver, CO 80209

Public Relations
Sparks Public Relations LLC 2 Bryant Street Suite 100 San Francisco, CA 94105

Edgar and Filing Services
SEC Compliance Incorporated 74075 El Paseo; B3; Palm Desert, CA 92260

Auditors
Haynie & Company 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	c/o Spiral Toys 30077 Agoura Court, Suite 230 Agoura Hills, CA 91301	19.2%
David Christopher Adamsl	c/o Spiral Toys 30077 Agoura Court, Suite 230 Agoura Hills, CA 91301	0.2%
Gary Paccagninit	c/o Spiral Toys 30077 Agoura Court, Suite 230 Agoura Hills, CA 91301	0.4%
Jorge Frietas	c/o Spiral Toys 30077 Agoura Court, Suite 230 Agoura Hills, CA 91301	7.3%
Netcom Enterprises Inc	1 Orchid Garden Street Belmopan, Belize	10.3%
Natal Holdings LLC	18521 E. Queen Creek 105, #201 Queen Creek, AZ 85142	6.8%

Date: Apirl 29, 2016

Name of Certifying CEO or CFO: Akio Ariura

Title: CFO

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