## EXHIBIT 12 - BILL OF EXCHANGE

## THE BILL OF EXCHANGE

US\$ 10,550.00		<del>-</del>	Toronto, December 20, 19	
		2 At sight	PAY TO	
THE ORDER OF	3	(NYZ BANK) (ABC Exp	ports Canada)	
THE SUM OF	4	Ten Thousand Five Hu	ndred and fifty US\$	
TO Toys & Games	s 5	<del></del>		
142 Page Road				
London, England				
			6 ABC Exports Canada	

- 1 PLACE AND DATE OF ISSUANCE
- 2 TENOR
- 3 PAYEE (PARTY RECEIVING THE FUNDS)
- 4 AMOUNT AND CURRENCY AS PER INVOICE
- 5 DRAWEE (IMPORTER)
- 6 DRAWER (EXPORTER)