



Mattel, Inc.

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Dear Sir,

I confirm by this letter that EUT MATTEL model #/Name APB26440-1/27MHz transmitter Dancing Diva Debbie, CCS project #00U0413, report #000818B1, and EUT MATTEL model #/Name - APB26440/ 27 MHz RC Car Transmitter, CCS project #00U0232-1, report #000512B1, FCC ID #APB26440-0042T use:

1. The same carrier frequency - 27.145 MHz with the same type and frequency of modulation - amplitude modulation by 1KHz regular square wave.

2. The same modulator.

3. The same layout of PCB for RF portion and modulator.

3. The same components for RF portion and modulator.

4. The same antenna

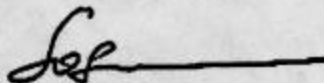
5. The same power source- 4 x "AAA" alkaline batteries

6. The same housing

7. EUT MATTEL model #/Name APB26440-1/ 27MHz transmitter Dancing Diva Debbie uses micro controller SPC81A (SUNPLUS Technology Co., Ltd.) with 4 MHz internal RC clock instead of previous revision, MATTEL model #/Name - APB26440/ 27 MHz RC Car Transmitter, CCS project #00U0232-1, report #000512B1, which used two micro controllers EM56200 (Elan Microelectronic Corp.) with 1 MHz internal RC clock.

The both revisions of controllers have the same logic functions and almost the same PCB layout for logic portion.

Vladimir Sosnovsky,

 11-10-00

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