

BOXER TOYS COMPANY LIMITED

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Dec. 13, 1999.

Federal Communications Commission

Authorization and Evaluation Division

7435 Oakland Mills Road

Columbia, MD 21046,

USA.

Re : Authorization Letter

Gentleman,

We are the undersigned hereby authorize EMC Compliance Management Group to act on our behalf in all matters relating to applications for equipment authorization, including the signing of all documents relating to the matters. Any and all acts carried out by EMC Compliance Management Group on our behalf shall have the same effect as our own.

We the applicant hereby certify that in the case of an individual applicant, he or she is not subject to a denial of federal benefits pursuant to section 5301 of the Anti-Drug Abuse Act of 1988, 21 USC853a or in the case a non-individual applicant (e.g. corporation, partnership or other unincorporated association), no party to applicant is subject to a denial of federal benefit pursuant to that section.

Your Sincerely,



Marketing Assistant