



FCC ID: L9G43910R

Exhibit 2 – Attestation Letter & Confirmation Letter for Additional Model

Head Office

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ARTIN Industrial Co., Ltd.

雅田實業有限公司

LEADING MANUFACTURER OF
CLOCKS AND PLASTIC PLAYTHINGS

Attestation Letter

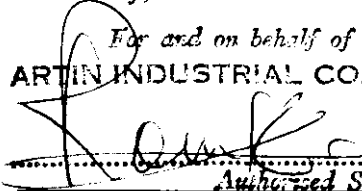
25th February 1999

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046
USA

Gentleman,

This equipment has been tested in accordance with the requirements contained in the appropriate Commission regulations. To the best of my knowledge, these tests were performed using measurement procedures consistent with industry or Commission standards and demonstrate that the equipment complies with the appropriate standards. Each unit manufactured, imported or marketed, as defined in the Commission's regulations, will conform to the sample(s) tested within the variations that can be expected due to quantity production and testing on a statistical basis. I further certify that the necessary measurements were made by International Electrical Certification Centre Ltd., Units 602-605, 6/F, 31 Lok Yip Road, On Lok Tsuen, Fanling, NT, Hong Kong.

Sincerely,

For and on behalf of
ARTIN INDUSTRIAL CO., LTD.

.....
Authorized Signature

Mr. Ronnie Yung
Director/General Manager

ARTIN Industrial Co., Ltd.

雅田實業有限公司

LEADING MANUFACTURER OF
CLOCKS AND PLASTIC PLAYTHINGS

Authorization Letter

25th February 1999

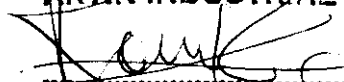
Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046
USA

Gentleman,

We, the undersigned, hereby confirm that the circuitry and construction of our product of R/C Toy Receiver model 43920R is 100% identical to our model no. 43910R. There is only cosmetic and outlook difference between the different model.

Sincerely,

For and on behalf of
ARTIN INDUSTRIAL CO., LTD.


.....
Authorised Signature

Mr. Ronnie Yung
Director/General Manager