

LIONEL L.L.C.

26750 TWENTY-THREE MILE ROAD, CHESTERFIELD, MI 48051-1956

Date:

MET Laboratories, Inc. 914 West Patapsco Avenue Baltimore, MD 21230 USA

Dear Sirs

Re.: Letter of Appointment

This is the letter of authorization to accept our appointment of <u>The Hong Kong Standards and Testing Centre Ltd.</u> As agent for Lionel LLC., 26750 23 Mile Road, Chesterfield, MI 48051 to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange date between our company and the Commission in connection with Certification of the

Following product of Lionel LLC..

Product name: Polar Express G Gauge Train Set

Model : 7-11022

This authorization will expire one year from the date of this letter.

Steven E. Hilko

Vice President Product Development