



Date: 4/8/2010

PHOENIX TESTLAB GmbH
Königswinkel 10
D-32825 Blomberg

Dear Sirs,

Re.: Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd. Mr. KC Lee as agent for MGA Entertainment (H.K.) Ltd., 30th Floor, One Kowloon, 1 Wang Yuen Street, Kowloon Bay, Kowloon, Hong Kong to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the Commission in connection with Certification of the following product of MGA Entertainment (H.K.) Ltd..

Product name : Moxie Girlz Magic Snow RC Cruiser – 27MHz
Model : 399483

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

A handwritten signature in black ink, appearing to read 'Edmond Lee', is written over a horizontal line. To the right of the signature is a circular stamp with a textured, embossed appearance.

Signature with title

Edmond Lee
Managing Director

MGA Entertainment (H.K.) Ltd.

30th Floor, One Kowloon
1 Wang Yuen Street
Kowloon Bay
Kowloon, Hong Kong
Tel: (852) 2732 9200
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