

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 <u>The Hong Kong Standards and Testing Centre Ltd. Mr. KC Lee</u> 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 – 49MHz

Model : 399490

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

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 Fax: (852) 2732 9242

