

晋江美斯达电子玩具有限公司

MEISIDA ELECTRONIC TOYS CO.,LTD.

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Date: Mar. 16, 2002

Federal Communications Commission Equipment Approval Services P.O.Box 358315 Pittsburgh,PA 15251-5315 USA

Dear Sirs.

Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd.as agent for Meisida Electronic Toys Co., Ltd./Anping industry park(Anhai) Jinjiang Fujian China 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 Meisida Electronic Toys Co., Ltd.

Product name

Super Racer

Model

MSD2102

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

Sales Manager