

Date: 22 May 2006

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

Dear Sirs,

Re: Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Center Ltd. as agent for Gakken (Hong Kong) Co., Ltd. at the postal address Room 702-3, Fourseas Building, 208-212 Nathan Road, 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 products of Gakken (Hong Kong) Co., Ltd.

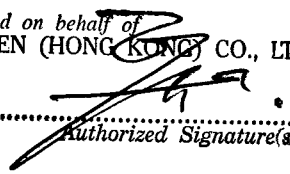
Product Name: RC Hand

Model: #71312

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

Yours Sincerely,

For and on behalf of
GAKKEN (HONG KONG) CO., LTD.


Authorized Signature(s)

Barry Luk
Marketing Engineering Manager
Gakken (Hong Kong) Co., Ltd.