

NGAI KEUNG
METAL & PLASTIC MANUFACTORY LTD.



Date: 23rd May, 2002

Federal Communications 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 Centre Ltd. as agent for NGAI KEUNG METAL & PLASTIC MANUFACTORY LTD. at RM.614-7 TOWER A, NEW MANDARIN PLAZA 14 SCIENCE MUSEUM ROAD, TST., EAST, KOWLOON. 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 NGAI KEUNG METAL & PLASTIC MANUFACTORY LTD.

Product name : My first viper with steering wheel

Model: 80000

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

For and on behalf of
NGAI KEUNG METAL & PLASTIC MFTY. LTD.


Authorized Signature(s)