

MTH ELECTRIC TRAINS, INC.

RESEARCH & MARKET DEVELOPMENT CENTER

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September 23, 1999

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, Maryland 21046

Dear Sir or Madam:

We, the undersigned, hereby authorize Northwest EMC, Inc., to act on our behalf, as our agent, in the following matters related to the FCC approval of our products: report submittal, related correspondence, the signing of all documents relating to these matters, and any other lawful activity necessary to obtain such certification. Any act carried out by Northwest EMC, Inc. within the scope of this authorization shall have the same affect as our own.

This authorization shall expire 12 months from original date.

Sincerely,

A handwritten signature in black ink, which appears to read 'Dave Krebiehl'. The signature is fluid and cursive, with a large, sweeping initial 'D'.

Dave Krebiehl
Vice President of Research and Development