



ORIGINAL SAN FRANCISCO TOYMAKERS MANUFACTURING LTD.

To : Intertek Testing Services
Attn : Vivian Lui/Ivan Wong
Fax No : 27429149
C.C.: Mimi Wu

Date : January 05, 2001
From : Dennis Tsoi
Fax No.: 23005799
Page : 1 of 2

Dear Vivian/Ivan,

Re: Sea Racer #050000 - FCC Approval ~~CFR~~ 27 MHz & 49 MHz

"I, an officer of The Original San Francisco Toymakers do hereby authorize Intertek Testing Services to act on our behalf in front of the Federal Communications Commission with respect to all relating to certification of equipment under Part 15 and Part 18 of the FCC Rules until further notice."

I further certify that no party (as defined in 1.2002(b) of CFR 47, 1992) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C., 853(a).

Dated this 5th January, 2001

By  Dennis Tsoi

Title: Engineer

13