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ORIGINAL SAN FRANCISCO TOYMAKERS MANUFACTURING LTD.

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

Date : March 30 , 2001  
From : Dennis Tsoi  
Fax No.: 23005799  
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Dear Ivan,

Re: FCC test - Company name and model number of Sea Racers (#050000)

We confirm that Hop Hing Toys Manufacturing Ltd is our factory for Sea Racer project. And confirm that there item number 2001Tx or 2001 Rx on circuit diagram is same as our item number 050000.

Best Regards,  
Dennis