



Play Along (Hong Kong) Limited
昇龍(香港)有限公司

Date: Apr 11, 2006.

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

Dear Sir,

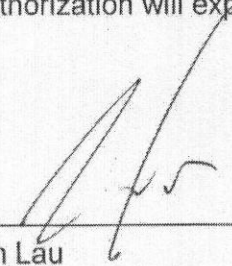
Re.: Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd. as agent for Play Along (Hong Kong) Limited, 10/F, Block B, Chung Mei Centre, 15 Hing Yip Street, Kwun Tong, 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 product of Play Along (Hong Kong) Limited.

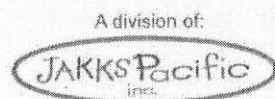
Product name : 13" Hide and Seek Care Bear – Secret Bear

Model : 30967

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


Carman Lau

Senior QA Manager



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Kwun Tong, Kowloon, Hong Kong
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www.playalongtoys.com
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NASDAQ: JAKK