

Interactive Toy Concepts (HK) Ltd

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Date : 2005 Aug 30

To whom it may concern:

We the undersigned, hereby authorize CMA Testing and Certification Laboratories to act on our behalf in all manner relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by authorize CMA Testing and Certification Laboratories on our behalf shall have the same affects as acts our own.

Sincerely,

A handwritten signature in black ink, appearing to be "Dickie Tsang".

_____(Signature)

Contact person : Dickie Tsang

Position : Project Manager

Company Name : Interactive Toy Concepts (HK) Ltd