



MEGA TOYS (HK) LTD
MEGATOYS INTERNATIONAL LTD
UNIT 1109, HOUSTON CENTRE, 83 MODY ROAD, TSIM SHA TSUI EAST, KOWLOON, HONG KONG
TEL: (852) 2721 1172 FAX: (852) 2721 1172

August 27, 2007

MET Laboratories, Inc.
914 West Patapsco Avenue
Baltimore, MD 21230
USA

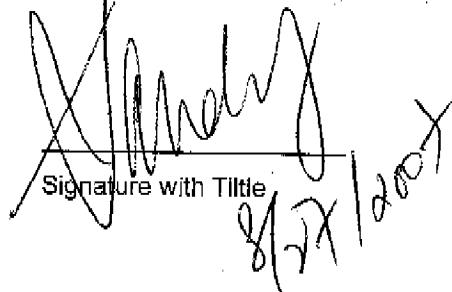
Dear Sirs,

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 Megatoys, 905 E 2nd Street, Los Angeles, CA 90012 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 Megatoys.

Product name : Single Function R/C Car – 49MHz
Model : 21200

Yours sincerely,



Signature with Title
8/27/2007