

5 THE PLAZA • 1250 GREENWOOD AVENUE JENKINTOWN, PA 19045

Date: September 18, 2007

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 SRM Entertainment LTD, 1250 Greenwood Avenue, Jenkintown, PA 19046 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 SRM Entertainment LTD.

Product name: Tactical 2 way communicators

Model : 17252

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

Signature

Development Engineer.

Date

PHONE 215.572.6200

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FAX 215.884.6525