



31st May, 2005

To whom it may concern:

We the undersigned, hereby authorize CMA Testing and Certification Laboratories to act on our behalf in all manners 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 affect as acts of our own.

This authorization is valid until 31st December, 2006.

Sincerely,

A handwritten signature in black ink, appearing to read "Howard Kwok", is written over a horizontal line. To the right of the signature is a circular stamp with the text "JADA TOYS CO., LTD." around the perimeter and a central emblem.

Howard Kwok
QA Engineer
Jada Toys Co., Ltd.

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