CREATE TOYS FACTORY

(Current Date) June 10, 2010

To: SIEMIC, INC. 2206 Ringwood Avenue, San Jose, CA 95131 USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, <u>CREATE TOYS FACTORY</u> hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: R/C BOAT SERIES Model name: 3352, 3362, 3372, 3382, 3392

We affirm that between SIEMIC and <u>CREATE TOYS FACTORY</u>, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,

Client's signature:

Client's name / title: XiuNa Xu, Manager

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