

April 21, 1999

Federal Communications Commission
EQUIPMENT APPROVAL SERVICES
P.O. Box 358315
Pittsburgh, PA 15251-3315

Dear Sir or Madam:

Enclosed is the application fee for Certification prepared on behalf of
Taiyo Kogyo Co.,LTD. for the FirePower R/C (superhetrodyne) receiver (FCC
ID:AEK981649R).

Sincerely,

Michael A. Nicolay
EMC Engineer
mnicolay@ctjc.com