

Interactive Toy Concepts (HK) Ltd

Address: 7/F., Eu Yan Sang Tower,
11-15 Chatham Road South,
T.S.T., Kowloon, Hong-Kong
Tel: (852) 2368 8166
Fax: (852) 2368 8155
Email: dtsang@interactivetoy.com



Date: 6th July, 2005

Federal Communications Commission
Authorization and Evaluation Division
Equipment Authorization Branch
7435 Oakland Mills Rd.
Columbia, MD 21046

To Whom It May Concern:

We, the undersigned, hereby authorize Advanced Compliance Laboratory to act on our behalf in all manners relating to applications for equipment authorization, including signing of all documents related to these matters. Any and all acts carried out by Advanced Compliance Laboratory on our behalf shall have the same effects as acts of our own. This authorization is valid unit 31st December, 2006.

Truly yours,

A handwritten signature in black ink is written over a horizontal line. To the right of the signature is a circular stamp. The stamp contains the text "INTERACTIVE TOY CONCEPTS (HK) LTD." around the perimeter and a small star symbol in the center.

Printed Name: Tsang Chiu Hoi Dickie

Title: Project Manager