

AUTHORIZATION LETTER

FCC ID: UURZEGAN 9808

Date: Dec 19 2006

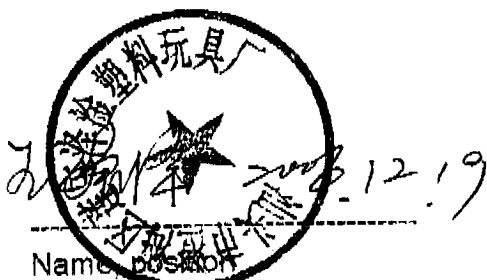
To whom it may concern:

We, the undersigned, hereby authorize SGS-CSTC Standards Technical Services Co., Ltd. (SGS) to act on our behalf, as our agent, in the following matters related to the FCC approval of our product: report submittal, related correspondence, the signing of all documents relating to these matters, and any other lawful activity necessary to obtain such certification. Any act carried out by SGS within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 6 months from original date. If you have any questions regarding the authorization, please don't hesitate to contact us.

Thank you.

Sincerely,



Applicant: Shantou City Chenghai Zone Guangyi Xianxin Plastic Toys Factory

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