

FEIYUE TOYS FACTORY

AUTHORIZATION LETTER

FCC ID:UWCWFY19670123

Date:December 30 2006

To whom it may concern:

We, the undersigned, hereby authorize SHANTOU CITY NEW EAST BUSINESS MANAGEMENT ADVISORY CO., LTD of China to act on our behalf, as our agent, in the following matters related to the FCC approval of our products: 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 SHANTOU CITY NEW EAST BUSINESS MANAGEMENT ADVISORY CO., LTD 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 me.

Thank you.

Sincerely

WANG YI

WANG YI/MANAGER
FEIYUE TOYS FACTORY
Dezheng Road Chenghai District, Shantou City, Guangdong, China