

AUTHORIZATION LETTER

To: Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

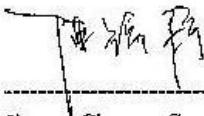
FCC ID:VDA-5816083-27M

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,



Jinjun Chen General Manager
Handwin Toys Industrial Co.
Tel: 86-0754-5816083
Fax: 86-0754-5811538