

Action Star Enterprise Co., Ltd.

To:

SIIG INC.

6078 Stewart Avenue, Fremont, CA 94538-3152, U.S.A.

Re: Change of Identification Authorization

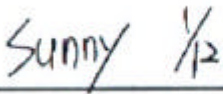
FCC ID: RX4AT-111A

Date: January 12, 2006

To Whom It May Concern:

This letter grants authorization for representatives of SIIG INC. to apply to the FCC for a change in identification as specified under 47CFR2.933 of the FCC rules. This authorization applies to Action Star Enterprise Co., Ltd. (product description : Audio Transmitter , FCC ID RX4AT-111A, granted on July 24, 2004. The equipment is electrically identical the only change being the labels on the device. The original test results continue to be representative of and applicable to the changed equipment.

Sincerely,



A handwritten signature in cursive that reads "Sunny 1/12". The signature is written above a solid horizontal line.

Sunny Lee/Sales

Action Star Enterprise Co., Ltd.