



American Telecommunications Certification Body Inc.
6731 Whittier Ave, McLean, VA 22101

November 23, 2006

RE: Perfect Toys International Co., Ltd

FCC ID: JHPSPORT-F1

I have a few comments on this Application. Depending on your responses, kindly understand there may be additional comments.

- 1.) Thank you for your response to my November 20 RT. All appears satisfactorily addressed – except for one issue. You state that “Perfect Toys International” and “Xian Hao Electric Appliances and Toys” are under common ownership. This does not relieve the necessity of having the FCC database updated with current contact information. The FCC knows “Perfect Toys” is located in Hong Kong, while you say “Xian Hao Electric” is located in Guang Dong, China. Somehow this must be resolved. Does “Perfect Toys” continue to exist in Hong Kong? If so, could you kindly verify the address? If “Perfect Toys” has now moved to China, it is very easy (and free) to update information on the FCC data base. AmericanTCB will be happy to give you instruction if necessary. Please review ASAP.

William H. Graff
President and Director of Engineering

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The items indicated above must be submitted before processing can continue on the above referenced application. Failure to provide the requested information may result in application termination. Correspondence should be considered part of the permanent submission and may be viewed from the Internet after a Grant of Equipment Authorization is issued.

Please do not respond to this correspondence using the email reply button. In order for your response to be processed expeditiously, you must submit your documents through the AmericanTCB.com website. Also, please note that partial responses increase processing time and should not be submitted.

Any questions about the content of this correspondence should be directed to the sender.