



20 December 2007

To whom it may concern:

We the undersigned, hereby authorize CMA Testing and Certification Laboratories to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by authorize CMA Testing and Certification Laboratories on our behalf shall have the same affect as acts of our own.

This authorization is valid until 31<sup>st</sup> December, 2008

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas Poon", written over a horizontal line.

Thomas Poon  
Sr. Sales Manager  
Jada Toys Co., Ltd.