

JADA TOYS COMPANY LIMITED

January 8, 2008

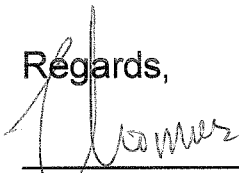
To whom it may concern,

Letter of Agency

I, an officer of Jada Toys Company Limited do hereby authorize Intertek Testing Services (Mr. Shawn Xing) to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification of equipment under Part 15 and/or Part 95 of the FCC Rules until further notice.

I further certify that no party (as defined in §1.2002(b) of CFR 47, 2004) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C., 862.

Regards,



Thomas Poon

Senior Merchandising Manager