

GOLD LIGHT TOYS FACTORY

AUTHORIZATION LETTER

FCC ID:QW927MHZ

Date:December 21 2006

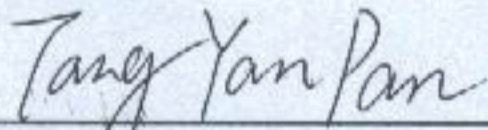
To whom it may concern:

We,the undersigned,hereby authorize SHANTOU CITY NEWEAST BUSINESS MANAGEMENT ADVISORY CO.,LTD of China to act on our behalf,as our agent,in the following matters related to the FCC approval of our products: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 SHANTOU CITY NEWEAST BUSINESS MANAGEMENT ADVISORY CO.,LTD within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 6 months from original data.If you have any questions regarding the authorization,please don't hesitate to contact me.

Thank you.

Sincerely,



Tang Yau Pan/Manager

GOLD LIGHT TOYS FACTORY

Gangxia Road,Pumei,Chenghai,Shantou City,GuangDong Province(Near The Old Police Station)