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A GENCY AUTHORIZATION LETTER

FCC ID:UKK-5161288-27M

Date: Sep 6,

2006

To whom it may conem:

We, the indersigned, hereby authorize Advance Data Technology
C p .

(ADT) of Taiwan to act on our behalf, as our agent, in the following matters related to the FCC approval pf 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 ADT within the scope of this authorization shall have the same sffects as our own.

This authorization shall 6 months from ariginal data. If you have any questions regarding the authorization, please don't hesitate to contacr us.

Thand you.

Sincerely.

JINCHENG/Operation Manager

SONGYANG PLASTIC TOYS CO., LTD

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