

AGENCY AUTHORIZATION LETTER

FCC ID:JHPSPORT-F2

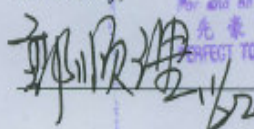
Date: November 7, 2006

To whom it may concern:

We, the undersigned, hereby authorize SGS-CSTC Standards Technical Services Co., Ltd. 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 SGS-CSTC within the scope of this authorization shall have the same effects as our own.

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

Sincerely,


For and on behalf of
完美玩具实业有限公司
PERFECT TOYS INTERNATIONAL COMPANY LIMITED

Authorized Signature(s)

PERFECT TOYS INTERNATIONAL CO., LTD.