AGENCY AUTHORIZATION LETTER

FCC ID: U7UHS-P1127

... " S. M

DATE: 10 Apr, 07

To whom it may concern:

We, the undersigned, hereby authorize of SGS-CSTC Standards Technical Service Co., Ltd (SGS-CSTC) 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 question regarding the authorization, please don't hesitate to contact us. Thank you.

Sincerely,

(Signature and Position)

Mr. Petron Leung

Manager

短邊玩具廠 恒邊玩具廠 (香港)有限公司

(Company Name and Chop)
Heng Sheng Toys Factory(H.K.) Co. Ltd.