Agency Authorization Letter

FCC ID: UKQTOPUNITED002 Date: October 14, 2006

To whom it may concern:

We, the undersigned, hereby authorize Shenzhen Academy of Metrology and Quality Inspection (SMQ) 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 SMQ within the scope of this authorization shall have the same effects as our own.

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

Sincerely,

Catherine Lee

Top United Holdings Limited

Unit B, 12/F, Trust Tower, 68 Johnston Road, Wanchai, Hong Kong

Tel: 852-2336 9771 Fax: (852) 2336 9781