

Shan Tou Syma Toys Industrial Co., Ltd.
NO.2 WEST XINGYE ROAD LAIMEI INDUSTRIAL AREA CHENGHAI SHANTOU GUANGDONG
CHINA
TEL: 0754-85835128 FAX: 0754-85893828

To Whom It May Concern:

Please be advised that

Applicant Name: Shan Tou Syma Toys Industrial Co., Ltd.
Address: NO.2 WEST XINGYE ROAD LAIMEI INDUSTRIAL AREA CHENGHAI SHANTOU GUANGDONG CHINA
City: SHANTOU
Country: CHINA

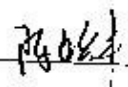
authorizes, Mr. Mika Chan, Project Engineer at TÜV Rheinland Hong Kong Ltd. to act on our behalf, until otherwise notified, for applications submitted to a Telecommunication Certification Body (TCB) recognized by the FCC.

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C.862. Further, no party, as defined in 47 CFR 1.2002 (b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Signature:



Name: Chen Yuefeng 
Title: Marketing Manager