AUTHORIZATION LETTER

FCC D: VUT13502710896

Date: Dec 15 2007

To w om it may concern:

We, I be undersigned, hereby authorize SGS-CSTC Standards Technical Services Co., Ltd. (SGS) to act on our behalf, as our agent, in the following matters related to the FCC approval of our product: report submittal, related correspondence, the signing of all documents relating to the se matters, and any other lawful activity necessary to obtain such certification. Any act carried out by SGS within the scope of this authorization shall have the same effects as our own.

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

Than you.

Since ely,

QinRong Xu,Factory Dirctor

Name position

Applic int: DREAM HORSE TOYS FACTORY

Tel No: 754-5838579 Fax No: 0754-5835579

E-mail: S les@Dreamhorsetoys.cn