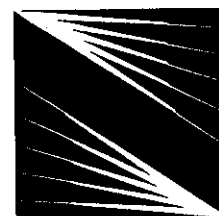


New-Ray Toys Co., Ltd.
AUTHORIZATION LETTER



NewRay

New-Ray Toys Co., Ltd.
Head Office and Showroom
Unit 9, 12/F Houston Centre
63 Mody Road, Tsimshatsui East
Kowloon, Hong Kong
Tel : (852) 3191.9828
Fax : (852) 3191.9800
Email : info@new-ray.com
Website : www.new-ray.com

To: Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

To whom it may concern:

We, the 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 these 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 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,


Netty Chiu
Assistant Logistic Control Manager 23 June, 2009

Name & Title, Date

Applicant: New-Ray Toys Co., Ltd.
Tel: 852 - 3191 9846
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