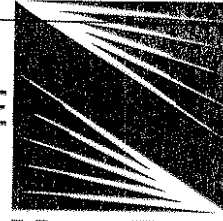


AUTHORIZATION LETTER



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,

A handwritten signature in black ink, appearing to read 'Netty Chiu', written over a circular official stamp. The stamp contains the text 'FEDERAL COMMUNICATIONS COMMISSION' around the perimeter and 'UNIT 9, 12/F HOUSTON CENTRE' in the center.

Netty Chiu 24 July, 2009

Name & Title, Date

Applicant: New-ray Toys Co., Ltd.

Tel: 852-3191 9846

Fax: 852-3191 9728

Email: netty@new-ray.com