

AGENCY AUTHORIZATION LETTER

FCC ID: U2N-GC887847

Date: March 15-2007

To whom it may concern:

We, the undersigned, hereby authorize SGS-CSTC Standards Technical Services co., Ltd (Shenzhen Toys Lab) to act on our behalf, as our agent, in the following matters related to the FCC approval of 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 SGS within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 4 months from original date. If you have any question regarding the authorization, please don't hesitate to contact us.

Thank you

Sincerely yours,

MR WANG

Wan Jin Min/General manager

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