

XQ ARTS TOYS CO., LTD

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**AUTHORIZATION LETTER**

FCC ID: W2MXQ09TOYS49

Date: May 27, 2009

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,

Chen Liang, General Manager

Name, position



Applicant: XQ ARTS TOYS CO., LTD

Tel No: 86-(754)-85513333

Fax No: 86-(754)-85511888

E-mail: Liang@xq-toys.com