

Letter of Agency

XQ arts toys CO.,LTD,

To Whom It May Concern:

Please be advised that XQ arts toys CO.,LTD, authorizes Centre Testing International (Shenzhen) Corporation Saky Yan to act on our behalf, until otherwise notified, for applications submitted to PHOENIX TEST-LAB GmbH(PTL).

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988,U.S.C.862.Further, no party, as defined in 47 CFR 1.2002(b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Date: Jul.16. 2010

Signature:  (Type in: Liang Chen)