

Interactive Toy Concepts (HK) Ltd

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Date: 6th July, 2005

Federal Communications Commission
Authorization and Evaluation Division
Equipment Authorization Branch
7435 Oakland Mills Rd.
Columbia, MD 21046

To Whom It May Concern:

We, the undersigned, hereby authorize Advanced Compliance Laboratory to act on our behalf in all manners relating to applications for equipment authorization, including signing of all documents related to these manners. Any and all acts carried out by Advanced Compliance Laboratory on our behalf shall have the same effects as acts of our own. This authorization is valid until 31st December, 2006.

Truly yours,

A circular company seal. The outer ring contains the text "INTERACTIVE TOY CONCEPTS (HK) LTD." and an asterisk (*). The inner circle is plain.

Printed Name: Tsang Chiu Hoi Dickie

Title: Project Manager