DWK Toys Co., Ltd.

Pumei Industrial Zone, Zhenxing Road, Chenghai District, Shantou, Guangdong, China 515800 Tel: 86-(0)754-85890303 Fax: 86-(0)754-85893828

Authorization Letter

January 31, 2012
Federal Communication Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046
USA

Dear Sir/Madam

We, the undersigned, hereby authorize **Mr Wilson Loke** of **SGS IECC Limited** to act on our behalf in all matter relating to FCC equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by **SGS IECC Limited** on our behalf shall have the same effect as acts of our own.

This authorization is valid for the FCC Certification with FCC ID: TVL27MRC3CODE and expires on January 20, 2014

Signature :

Till .