Educational Technologies Ltd.

Jan. 19, 2011

Federal Communications Commission Authorization and Evaluation Division

Dear Regulatory Authority,

We, the undersigned, hereby declare that Declaration of Conformity procedures will be applied to the digital device portion of the following product:

Type: Walter ll Model: ETLW2P

Test report: EM/2010/B0080 SGS Taiwan Ltd.: TW1016

(Product Identification)

It is herewith confirmed and found to comply with the requirements set up by ANSI C63.4 & FCC PART 15 regulations for the evaluation of electromagnetic compatibility.

This Device complies with Part 15 of the FCC rules, operation is subject to the following two conditions.

This device may not cause harmful interference and,

This device must accept any interference received,

including interference that may cause undesired operation.

TEST LABORATORY

SGS Taiwan Ltd.

Electronics & Communication Laboratory

No. 134, Wu Kung Rd., Wuku Industrial Zone, Taipei County, Taiwan.

3100

FCC Registration Number: 94644.

TAF Accreditation No.: L0513-090505, BSMI MRA Test Lab.

Sincerely, For and on behalf of EDUCATIONAL TECHNOLOGIES LIMITED

(Authorized Signature)

Simon Chan / Assistant Produciton Manager

Educational Technologies Ltd.