

億順電子玩具製造廠有限公司
YICK SHUN ELECTRONIC TOYS MANUFACTORY LIMITED

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Power of Attorney

SEPT. 21, 2010

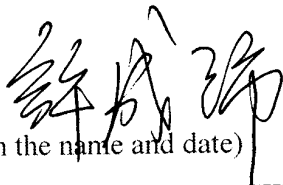
To whom it may concern:

We, the undersigned, YICK SHUN ELECTRONIC TOYS MANUFACTORY LIMITED, hereby authorize **Bureau Veritas (Hong Kong) Limited** to act on our behalf in all matters relating to all process required in the FCC part 15 approval and any communication needed with the national authority. Any and all acts carried out by **Bureau Veritas (Hong Kong) Limited** on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please do not hesitate to contact us.

Thank you!

Sincerely yours,



(Sign the name and date)

Name HUI SHING PUI
Title GENERAL MANAGER
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