

Kwok's Winty Manufacturing Ltd.

45 Kut Shing St., 12/F., Block A Shing King Industrial Bldg., Chai Wan, Hong Kong

Tel: (852) 25582118 Fax: (852) 28975525

FCC ID: OGN60101TX2400

Federal Communications Commission

Dear Sir:

We, the undersigned, hereby authorize ELECTRONICS TESTING CENTER, TAIWAN to act on our behalf in all matters relating to application for "PLAY (Model : CYCLOPS SO-60101 , FCC ID : OGN60101TX2400)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ELECTRONICS TESTING CENTER, TAIWAN TESTING LAB. on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1988, 21 U.S.C. 862. For a definition of a "party" for these purposes See 47 C.F.R. 1.2002(b).

Your sincerely,

MF Kwok

Engineer

