

Interactive Toy Concepts Limited

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26 May 2011

To: SIEMIC, INC.
2206 Ringwood Avenue,
San Jose, CA 95131
USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, _____ Interactive Toy Concepts Limited _____ hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

WiFi Helicopter / Model# 50600

We affirm that between SIEMIC and Interactive Toy Concepts Limited, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,

A handwritten signature in black ink, appearing to read "V. Yeung". To the right of the signature is a circular company seal. The seal has "INTERACTIVE TOY CONCEPTS LIMITED" around the top edge and "VIRGINIA YEUNG" around the bottom edge. There is a small asterisk (*) at the bottom center.

Virginia Yeung/ General Manager

Tel#: 852-2368 8166

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