



Date : 12 October 2009

PHOENIX TESTLAB GmbH  
Königswinkel 10  
D-32825 Blomberg

Dear Sirs,

**Re. : Letter of Appointment**

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd. Mr. KC Lee as agent for MGA Entertainment (HK) Ltd., 9<sup>th</sup> Floor, Tower 6, The Gateway Harbour City, 9 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong. to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the Commission in connection with Certification of the following product of MGA Entertainment (HK) Ltd.

Product name : Moxie Girlz More 2 Me Primp'n' Perform Microphone

Model : 396697

This authorization will expire one year from the date of this letter.

A handwritten signature in black ink, appearing to read 'Edmond Lee', is written over a horizontal line. To the right of the signature is a circular stamp with a textured, embossed appearance, containing some illegible text.

Edmond Lee  
Managing Director