



Date : 2014-05-28

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 Spin Master Toys Far East Ltd., 1113A, 11/F., Chinachem Golden Plaza, 77 Mody Road, Tsim Sha Tsui East, 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 Spin Master Toys Far East Ltd.

Product name : ARH FIRE WING

Model : 44498RX

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

A handwritten signature in cursive script, appearing to read 'Andy Wong'.

Andy Wong/Senior QA manager

Signature with title