

Pipo Technology Co., Ltd.

August 22, 2012

To: Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD

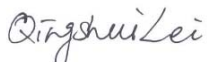
FCC ID: **PT7P804**

To Whom It May Concern:

This letter is to ascertain that **Pipo Technology Co., Ltd.**

(Product: **Mobile Internet Device** Model name: **P804, P831, P832, P891, P826**) has been the units used for conducting FCC compliance testing, the DoC part will be tested by FCC recognized test lab.

If you have any question or concerns, pls. contact us.

Client's signature: 

Client's name / title: Qingshui Lei / Manager

Contact information / address: Area C, 3F, Bao Yun Da Logistics Centre, Warehouse, Xi Xiang Avenue, Bao An District, Shenzhen, China