

Roku Inc.

12980 Saratoga Ave. Suite #D Saratoga, CA 95070 408-556-9040 408-446-1735 fax

May 25, 2011

Compatible Electronics TCB 114 Olinda Drive Brea, California 92823

Gentlemen:

This is a letter of authorization to accept that any personnel of Compatible Electronics, Inc. as an Agent for Roku Inc., 12980 Saratoga Ave, Saratoga CA 95070, for a period of one year, to sign applications before the certification body on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the certification body in connection with certification of the following Roku product manufactured by Universal Electronics.

Name of Product:

Product name:

Roku Remote

Model name:

GR-14

FCC ID:

TC2GR-14

Under FCC Docket Number 20780 and General Docket Number 80-284 pursuant to Part 15 of the FCC Rules and Regulations.

Please also accept this letter as an attestation that neither Roku Inc. nor any of its officers, directors, or persons holding 5% or more of the outstanding stock or shares, voting or non-voting, have been denied federal benefits under section 5301 of the Anti-Drug Abuse act of 1988, 21 U.S.C. 853(a). In addition, Roku Inc. will notify the Federal Communications Commission if, at any time, the situation changes causing Roku Inc. to be denied federal benefits.

If you have any further questions or need additional information, please feel free to give me a call at +1-479-871-1148

Sily Geer, Director of Hown. Engineering

Roku

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