

CHENGHAI UDIRC TOYS CO., Ltd.

Dengfeng Industrial Zone, Chenhai District, Shantou City, Guangdong, China

Tel.: 0754-85835128 fax: 0754-8589382

To Whom It May Concern:

Please be advised that

Applicant Name:	<u>CHENGHAI UDIRC TOYS CO., Ltd.</u>
Address:	<u>Dengfeng Industrial Zone,</u> <u>Chenhai District</u>
City:	<u>Shantou City, Guangdong</u>
Country:	<u>China</u>

authorizes, Mika Chan, Project Engineer at TUV Rheinland Hong Kong Ltd. to act on our behalf, until otherwise notified, for applications submitted to a Telecommunication Certification Body (TCB) recognized by the FCC.

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C.862. Further, no party, as defined in 47 CFR 1.2002 (b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Signature:



Name: YONGSHUANG WANG YONGSHUANG WANG

Title: 2011-5-27