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TOP VICTORY ELECTRONICS (TAIWAN) CO., LTD.

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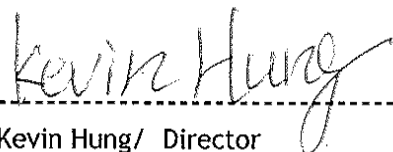
AUTHORIZATION LETTER

To whom it may concern:

We, the undersigned, hereby authorize (Amanda Wu/Senior Specialist) of Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch (BV CPS Taoyuan) of Taiwan to act on our behalf in all manners relating to FCC application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by (Amanda Wu/Senior Specialist) of BV CPS Taoyuan on our behalf shall have the same effect as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Sincerely yours,



Kevin Hung/ Director

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