

Kwok's Winty Manufacturing Ltd.

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TO: ETC Taiwan	
ATTN: Mr. Joe Shieh	DATE: 31 Dec 2004
FRM: MF Kwok	NO. OF PAGE: 1
SUBJECT: Cover Letter	

FCC ID: OGN60101TX27

Federal Communications Commission

Dear Sir:

We, the undersigned, hereby authorize ELECTRONICS TESTING CENTER, TAIWAN to act on our behalf in all matters relating to application for "PLAY (Model : CYCLOPS SO-60101 , FCC ID : OGN60101TX27)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ELECTRONICS TESTING CENTER, TAIWAN TESTING LAB. on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1988, 21 U.S.C. 862. For a definition of a "party" for these purposes See 47 C.F.R. 1.2002(b).

Your sincerely,

MF Kwok
Engineer

