



SCIENTIFIC TOYS, LTD.

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FCC ID: BY34527-27TP

POWER OF ATTORNEY

July 8, 2008.

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

To Whom It May Concern:

We, the undersigned, hereby authorize TIMCO ENGINEERING, INC. (Gilbert Lui/Customer Service Officer) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by TIMCO ENGINEERING, INC. (Gilbert Lui/Customer Service Officer) on our behalf shall have the same effect as acts of our own. This authorization expires on July 8, 2009.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Scientific Toys Ltd., are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Sincerely,

Scientific Toys Ltd.

Muk Shui LEUNG
Electronic Engineering Assistant Manager