



SCIENTIFIC TOYS, LTD.

CHAI WAN INDUSTRIAL CENTRE 13 TH FLOOR,
20 LEE CHUNG STREET, CHAI WAN, HONG KONG.
CABLE: 'SCIENTOYS' HONG KONG.
TELEX: 85081 SCTOY HX
TEL: (852) 2557 3201
FAX: (852) 2897 0174, 2897 3102

Ref: 99/03/13

RE:BY3E888

March 26, 1999

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

POWER OF ATTORNEY

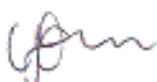
Subject: F.C.C. Application

We, the undersigned, hereby authorize Timco Engineering Inc. on our behalf, to apply to the Federal Communications Commission on our equipment of our models BY3E888. Any and all acts carried out by Timco Engineering Inc. on our behalf shall have the same effect as acts of our own. This authorization expires on July 26, 1999.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, the applicant, are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC835a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

For Your Information Our China Manufacturing Address :
Fu Yong Scientific Industrial Manufactory
No. 3 Industrial Estate
Fu Yong, Bao An, Shenzhen
China

Yours faithfully,
Scientific Toys Ltd


Yam Hoi Keung
Electronic Engineering Manager

SCIENTIFIC TOYS, LTD.
FCC ID: BY3E888
EXHIBIT #: _____

YHK/kc