Flat C, D & E, 11/F., Kai Tak Factory Building, 99 King Fuk Street, Sanpokong, Kowloon, Hong Kong. CABLE ADDRESS: "SUNCONTOYS" HONG KONG TELEX: 33317 SCTIL HX FAX; (852) 2352 3267 TELEPHONE NO.: 2352 3268, 2352 3269

SUNCON/Model no. 2800027TX26.99-27.26MHZ

POWER OF ATTORNEY

Date: 07 April 1999
Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MI 21046

To whom it may concern:

We, the undersigned, hereby authorized TIMCO ENGINEERING, INC. on our behalf, to apply to the Federal Communications Commission on our equipment. 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 07 April 2000

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 USC8352a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

SUNCON TOYS INDUSTRY LTD.

SUNCON TOYS INDUSTRY LTD.
FCC ID: GLE2800027
EXHIBIT #:

MARKETING MANAGER

Manufacter: SUNCON (DONG YUE) TOYS FACTORY CO.

Dongyue, Guicheng Town, Nanhai, Guang Dong,

China.