



POWER OF ATTORNEY

Dec 21, 1999

Model No.: MATTEL 67263

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD21046

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 June 30, 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 USC835a, and no party to the application is Subject to a denial of Federal Benefits pursuant to that section.

For and on behalf of
ARCO TOYS LIMITED

Signed by ARCO TOYS, LTD.

Arco Toys, Limited
FCC ID: JNW67263
Exhibit #: 1

Manufacturers:

1. Ka Wah Manufactory Ltd

Wah Hing Ind. Mansions, 10/F., Flat F, 36 Tai Yau Street, San Po Kong, Kln.
HK

2. Kei Seng Plastic Manufacturing (Shenzhen) Co. Ltd

Lougang Industrial Area, Buji, Longgang, Shenzhen, China