



WowWee Group Limited

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FCC ID: OKP4501A

POWER OF ATTORNEY

June 4, 2009.

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 June 3, 2010.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, WowWee Group Limited, 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,

WowWee Group Limited

<SIGNATURE of Dennis Tsoi>

Dennis Tsoi

Dennis Tsoi (Quality Assurance Manager)