



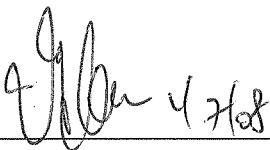

Mattel Asia Pacific Sourcing Limited
美泰玩具亞太有限公司

Date: January 4, 2008

To whom it may concern:

We the undersigned, hereby authorize **CMA Industrial Development Foundation Limited** to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to those matters. Any and all acts carried out by authorize **CMA Industrial Development Foundation Limited** on our behalf shall have the same affect as acts of our own.

Sincerely,

 4/7/08 

Name: CH Poon

Title: VP of Product Development Boys / Entertainment

Mattel Asia Pacific Sourcing Ltd.