



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

POWER OF ATTORNEY

Date: April 29, 2008

Federal Communications Commission
Authorization and Evaluation Division

7435 Oakland Mills Road
Columbia, MD 21046

To Whom It May Concern:

Re: FCC ID PIYN1082-08A4R

We, the undersigned, hereby authorize CMA Industrial Development Foundations Limited (Danny Chui/Andrew Wong) on our behalf, to apply to the Federal Communications Commission on our equipment N1082. Any and all acts carried out by CMA Industrial Development Foundations Limited (Danny Chui/Andrew Wong) on our behalf shall have the same effect as acts of our own. This authorization expires one year from original date.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, **Mattel Asia Pacific Sourcing Ltd**, 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,

A handwritten signature in black ink, appearing to read "YC Wong", written over a horizontal dashed line.

Name: YC Wong
Title: Sr Manager - Electronic Engineering
Mattel Asia Pacific Sourcing Ltd.