

MAY CHEONG TOY PRODUCTS FACTORY LIMITED

Power of Attorney

May 06.2009

To whom it may concern:

We, the undersigned, **MAY CHEONG TOY PRODUCTS FACTORY LIMITED**, hereby authorize **Bureau Veritas (Hong Kong) Limited** to act on our behalf in all matters relating to all processes required in the FCC part 15 approval and any communication needed with the national authority. Any and all acts carried out by **Bureau Veritas (Hong Kong) Limited** on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please do not hesitate to contact us.

Thank you!

Sincerely yours,

(Sign the name and date)

 MAY-09-2009

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