

MAY CHEONG TOY PRODUCTS FACTORY LTD.

Power of Attorney

23-Sep-09

To whom it may concern:

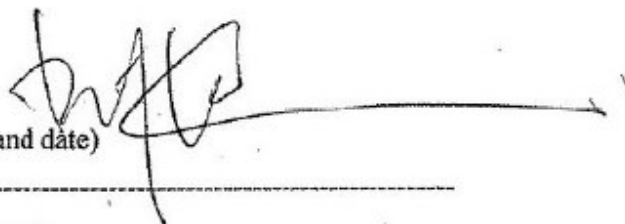
*We, the undersigned, May Cheong Toy Products Factory Ltd., hereby authorize **Bureau Veritas (Hong Kong) Limited** to act on our behalf in all matters relating to all processes required in the FCC part 15 approval and any communication needed with the national authority. Any and all acts carried out 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!

Best Regards

(Sign the name and date)



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