



Date: January 22th, 2010

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,

A handwritten signature in black ink, appearing to read "Dennis Suen" followed by the date "Jan-26-2010".

DENNIS SUEN

OPERATION DIRECTOR

JADA TOYS CO., LTD.