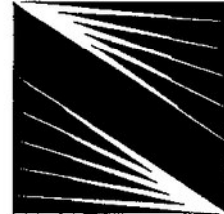


NEW-RAY TOYS CO., LTD
Power of Attorney

23 June, 2009



NewRay

New-Ray Toys Co., Ltd.

Head Office and Showroom

Unit 9, 12/F Houston Centre

63 Mody Road, Tsimshatsui East

Kowloon, Hong Kong

Tel : (852) 3191.9828

Fax : (852) 3191.9800

Email : info@new-ray.com

Website : www.new-ray.com

To whom it may concern:

We, the undersigned, New-Ray Toys Co., 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!

Sincerely yours,

A handwritten signature in black ink, followed by a circular stamp. The stamp contains the text "NEW-RAY TOYS CO., LTD." around the perimeter and "HONG KONG" in the center.

Netty Chiu 23 June, 2009

Name: Netty Chiu

Title: Assistant Logistic Control Manager

Tel.: 852-3191 9846

Fax: 852-3191 9728

Mail: netty@new-ray.com