



## *Power of Attorney*

18 June 2010

To whom it may concern:

We, the undersigned, IMC TOYS HONG KONG 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)

  
June 18, 10

Name Y Y Wan

Title QA & CSR Manager

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