

Toy State International Ltd.

FCC ID: V9Q-37040F27

POWER OF ATTORNEY

April 23, 2010

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

To Whom It May Concern:

We, the undersigned, hereby authorize Shenzhen CCE Test Electronic Co., Ltd. (Tom Yao) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by Shenzhen CCE Test Electronic Co., Ltd. (Tom Yao) on our behalf shall have the same effect as acts of our own. This authorization expires on May 14, 2010.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Toy State International Ltd., are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Sincerely,

Toy State International Ltd.



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Wayne Lee (Senior Project Engineer)