



億順電子玩具製造廠有限公司

YICK SHUN ELECTRONIC TOYS MANUFACTORY LIMITED

香港柴灣永泰道 50 號港利中心 1504 室
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FCC ID: J7I-YS8005

POWER OF ATTORNEY

Dec 10, 2007.

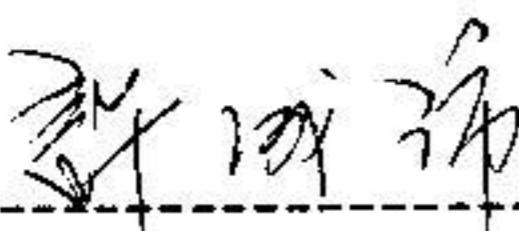
Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

To Whom It May Concern:

We, the undersigned, hereby authorize TIMCO ENGINEERING, INC. on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by TIMCO ENGINEERING, INC. on our behalf shall have the same effect as acts of our own. This authorization expires on Dec 9, 2008.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Yick Shun Electronic Toys Manufactory 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,
Yick Shun Electronic Toys Manufactory Ltd.


Hui Shing Pui

Managing Director