



FCC ID: O4Y10668

POWER OF ATTORNEY

Sep 12, 2008.

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. (Gilbert Lui/Customer Service Officer) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by TIMCO ENGINEERING, INC. (Gilbert Lui/Customer Service Officer) on our behalf shall have the same effect as acts of our own. This authorization expires on Sep 11, 2009.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, 200 Toy (HK) 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,

200 Toy (HK) Ltd.

Monty Cheng (Manager Director)

200 TOY (HK) LTD.

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