POWER OF ATTORNEY

Date: June 4, 2008

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

To Whom It May Concern:

Re: FCC ID PIYN1927-08A2T

We, the undersigned, hereby authorize CMA Industrial Development Foundations Limited (Danny Chui/Andrew Wong) on our behalf, to apply to the Federal Communications Commission on our equipment N1927. Any and all acts carried out by CMA Industrial Development Foundations Limited (Danny Chui/Andrew Wong) on our behalf shall have the same effect as acts of our own. This authorization expires one year from original date.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, **Mattel Asia Pacific Sourcing 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,

Name: YC Wong

Title: Sr Manager - Electronic Engineering

Mattel Asia Pacific Sourcing Ltd.