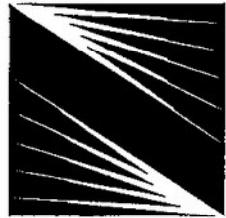


NEW-RAY TOYS CO., LTD
Power of Attorney



23 June, 2009

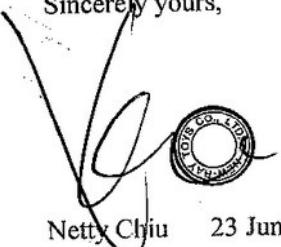
To whom it may concern:

We, the undersigned, New-Ray Toys Co., Ltd. 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,


Netty Chiu

23 June, 2009

Name: Netty Chiu
Title: Assistant Logistic Control Manager
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Fax: 852-3191 9728
Mail: netty@new-ray.com