

Interactive Toy Concepts (HK) Ltd.

FCC ID: **QE850XXXTX49**

POWER OF ATTORNEY

March 22, 2010

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

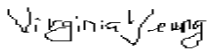
To Whom It May Concern:

We, the undersigned, hereby authorize Waltek Services (ShenZhen) Co., Ltd. (Philo Zhong) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by Waltek Services (ShenZhen) Co., Ltd. (Philo Zhong) on our behalf shall have the same effect as acts of our own. This authorization expires on **March 23, 2010**.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, **Interactive Toy Concepts (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,

Interactive Toy Concepts (HK) Ltd.



General Manager