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POWER OF ATTORNEY

DATE: 15 JULY 2011

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

To Whom It May Concern:

We, the undersigned, hereby authorize CMA Industrial Development Foundations Limited (Andrew Wong) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by CMA Industrial Development Foundation Limited (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, UNI-FORTUNE TOYS IND 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,

UNI-FORTUNE TOYS IND LTD


BONNIE TAM
PRODUCTION MANAGER