



Megatoys Inc

905 East Second Street, Los Angeles, CA 90012, USA

Tel: (213) 617 1353

Fax: (213) 687 9951

Power of Attorney

Date: 11/11/08

To whom it may concern:

We, the undersigned, Megatoys Inc, 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,

Name: Charlie Woo

Title: CEO

Tel.: (213) 617 1353

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