

Planet Toys (HK) Ltd.

1210 ChinaChem Golden Plaza,
77 Mody Road
Tsimshatsui East
Kowloon, Hong Kong



Phone : (852) 2311 8697
Fax : (852) 2311 7711

POWER OF ATTORNEY

September 2, 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 Timco Engineering, Inc. (Gilbert Lui/Customer Service Officer) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by Timco Engineering, Inc. (Gilbert Lui/Customer Service Officer) on our behalf shall have the same effect as acts of our own. This authorization expires on September 1, 2011.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Planet Toys (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,

Planet Toys (HK) Ltd.

T.K. Wong (General Manager)