



Dekko Toys Company Ltd.

1204-05, Tower A, New Mandarin Plaza, 14 Science Museum Road,
Tsimshatsui East, Kowloon, Hong Kong
Tel: (852) 3620 2290 Fax: (852) 3107 0313 E-mail: info@dekkotoys.com

FCC ID: T8860002

POWER OF ATTORNEY

Jul 18, 2008.

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 Jul 17, 2009.

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

Dekko Toys Company Limited



Edmund Hui
(Director)