



TecniToys JugueteS, S.A.
Avda. Diagonal, 545
08029 BARCELONA
Tel. 34-93-217 10 80 Fax 34-93-2171072
E-mail: tecnitoys@tecnitoys.com

FCC ID:V9H-0014-9R

POWER OF ATTORNEY

Date : Apr 26, 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 CMA Industrial Development Foundations Limited (Danny Chui/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 Foundations Limited (Danny Chui/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, TecniToys JugueteS, S.A., 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,

TecniToys JugueteS, S.A.

A handwritten signature in black ink, appearing to read "Fco. Javier Jimenez".

Fco. Javier Jimenez - Operations Director

TECNITOYS JugueteS, S.A.
Diagonal, 545, 7th, Edifici L'Illa
08029 BARCELONA
N.I.F. A-08140543