

HONG KONG CITY TOYS FACTORY LIMITED

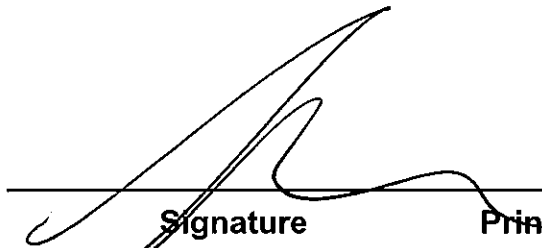
701-5, Silvercord, Tower 1, 30 Canton Road, Kowloon, Hong Kong.

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"I, an officer of HONG KONG CITY TOYS FTY. LTD. do hereby authorize Intertek Testing Services (Mr. Ben Ho) to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification of equipment under Part 15 and Part 18 of the FCC Rules until further notice."

I further certify that no party (as defined in §1.2002(b) of CFR 47, 2006) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C.,862.

Dated this 12 day of MARCH 2010

By  Phillip Cheung
Signature Printed

Title Vice President