



新幹玩具有限公司

SUNCON toys industry Ltd.

11/F, Kai Tak Factory Building,
99 King Fuk Street, Sanpokong, Kowloon, Hong Kong.
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FCC ID: GLE136227R

POWER OF ATTORNEY

Mar 15, 2008.

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

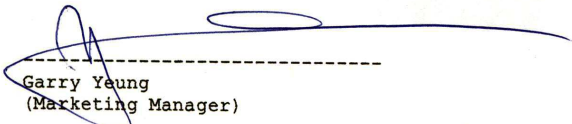
To Whom It May Concern:

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 Mar 4, 2009.

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

Suncon Toys Industry Ltd.



Garry Yeung
(Marketing Manager)