

Playmates Toys Inc.

Letter of Agency

I, an officer of Playmates Toys Inc. do hereby authorize Intertek Testing Services (Mr. Terry Chan / Kenneth Wong) 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, 2004) 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.

By ______Signature

Alex Yau _____Printed Name

Q.A. Director _____Title