

CHINA INDUSTRIES LTD T/A WOW STUFF C/O HENASIA TOYS LTD.

RM711, PENINSULA CENTRE, 67 MODY ROAD, KOWLOON, HONG KONG.

TEL: 2724 2886 FAX: 2723 3890 E-MAIL: henasia@henasiatoys.com

FCC ID: YCR-WS-1083

POWER OF ATTORNEY

May 28, 2010.

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 May 27, 2011.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, China Industries Ltd T/A Wow! Stuff, 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,

China Industries Ltd. T/A Wow Stuff

c/o Henasia Toys Ltd.

Graeme Taylor, Director

Date: 28 May 10