



TYCO HONG KONG LTD.

A subsidiary of Mattel, Inc.

12th Floor, New T & T Centre, Harbour City, 7 Canton Road, Kowloon, Hong Kong.
Tel: (852) 2378 4100 Fax: (852) 2317 0616 & 2317 0618

Power of Attorney

March 15, 1999

Federal Communications Commission
Domestic Branch,
Room 304, 1919 M. Street, N.W.,
Washington, D.C. 20554.

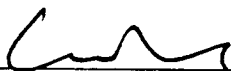
Brand Name : Goodnight Blue

Model No. : 39731

To Whom It May Concern

I appointed Timco Engineering Inc. to act as agent in the Preparation of this application for registration of equipment of captioned item under Part 68 of the Rules and Regulations of the Federal Communications Commission. I certify that the exhibits properly describe the device or system for which registration is sought, that Exhibit G represents the policies of the Applicant and will be followed for all items manufactured and distributed under the provisions of Part 68, that the labels described in Exhibit H will be affixed to each item, and that the information described in Exhibit J will be provided with each item manufactured or distributed by the applicant.

Dated this 15 day of March, 1999



C. W. Ng
Project Manager

TYCO PLAYTIME
FCC ID: IVX39731T
EXHIBIT #: 1

Manufacturer : Root Land Ltd.
Shang Tu-Hu Industrial Area,
Danshen Industrial Road,
Danshui Town of Hui Yang City,
China.