



ARCO TOYS, LTD.
A MATTEL COMPANY

POWER OF ATTORNEY

7th June, 1999
Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD21046

MODEL NO:MATTEL 89554

To whom it may concern:

We, the undersigned, hereby authorized TIMCO ENGINEERING, INC. on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by TIMCO ENGINEERING, INC. on our behalf shall have the same effect as acts of our own. This authorization expires on Dec. 31, 1999.

This is to advise that we are in full compliance with the Anti Drug Abuse Act. We, the applicant are not subject to a denial of Federal benefits pursuant to Section 5301 of the Anti Drug Act of 1988, 21 USC835a, and no party to the application is Subject to a denial of Federal Benefits pursuant to that section.



Signed by ARCO TOYS, LTD.

Arco Toys Ltd.
FCC ID: JNW89554
Exhibit #: 1

Manufacturers:

1. Ka Wah Manufactory Ltd.
Wah Hing Ind. Mansions, 10/F., Flat F, 36 Tai Yau Street, San Po Kong, Kln. HK
2. Kei Seng Plastic Manufacturing (Shenzhen) Co. Ltd.
Lougang Industrial Area, Buji, Longgang, Shenzhen, China