Room 410-411, 4/F Houston Centre, 63 Mody Road, Tsim Sha Tsui East, Kowloon, Hong Kong Tel.: (852) 2795 5010 Fax: (852) 2795 4308 E-mail: info@happykidtoy.com Web site: www.happykidtoy.com

AUTHORIZATION LETTER

To: Federal Communications Commission 7435 Oakland Mills Road Columbia, MD 21046

To whom it may concern:

We, the undersigned, hereby authorize SGS-CSTC Standards Technical Services Co., Ltd. (SGS) to act on our behalf, as our agent, in the following matters related to the FCC approval of our product: report submittal, related correspondence, the signing of all documents relating to these matters, and any other lawful activity necessary to obtain such certification. Any act carried out by SGS within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 6 months from original date. If you have any questions regarding the authorization, please don't hesitate to contact us. Thank you.

Sincerely,

Andy∕Wong, R&D Manager, April 24, 2009

Applicant: HAPPY KID TOY GROUP LTD.

Tel: 852-27955010 Fax: 852-27954308

Email: andy@happykidtoy.com