Differences Declaration

To whom concern,

We company Kids of America Corp hereby declares:

The product model(s) R-HA37762, R-HA37761, R-HA37735,

R-HA32577, R-HA27658, R-HA33571, R-HA35414,

R-HA38853, R-HA39496, R-XA39794, R-XA39836, R-HA39657

are identical in the same PCB layout, interior structure and

electrical circuits with the model R-HA37736 which tested in

Global United Technology Services Co., Ltd., the only differences

are the model name for commercial purpose.

Authorized signature:

Position: VICE PRESIDENT

Date: 2015-6-04