

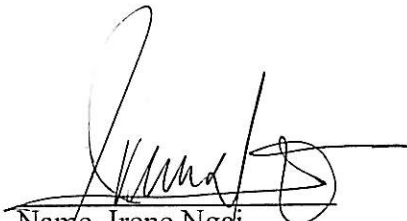


Date: Feb 26, 2008

To whom it may concern:

We the undersigned, hereby authorize CMA Industrial Development Foundation Limited to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to those matters. Any and all acts carried out by authorize CMA Industrial Development Foundation Limited on our behalf shall have the same affect as acts of our own.

Sincerely,



Name Irene Ngai
Title : VP of Operations
Kid Galaxy Inc