



Mar-5-2010

To: SIEMIC, INC.
2206 Ringwood Avenue,
San Jose, CA 95131
USA

Dear Sir/Madam,

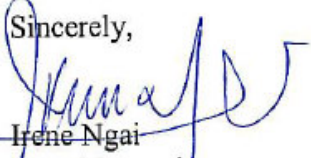
Re: Project and Product Certification Representative Authorization Letter

We, KID GALAXY INC, hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Big Wheelie Cycle-Blue 10432

We affirm that between SIEMIC and KID GALAXY INC, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,



Irene Ngai

VP of Operations

150 Dow Street Unit 425B, Manchester, NH 03101

PH#1-800-816-1135