



Date: 2008-11-07

PHOENIX TESTLAB GmbH
Königswinkel 10
D-32825 Blomberg
Dear Sirs,

Re. : Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd. Mr. KC Lee as agent for KID GALAXY INC, KID GALAXY INC, 150 DOW STREET, TOWER 2, UNIT 425B MANCHESTER NH03101, U.S.A to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the Commission in connection with Certification of the following product of KID GALAXY INC,

Product name : Coastal Patrol/Hydro Racer

Model : 10145/10146

This authorization will expire one year from the date of this letter.


Signature with title VP OF OPERATIONS

A blue circular stamp with a dotted border. The text inside the stamp reads "KID GALAXY INC" at the top, "CORP" in the middle, "2002" at the bottom, and "DELAWARE" at the very bottom. A small star is positioned between "2002" and "DELAWARE".