

Date: Apr 24, 2007

Federal Communications Commission Equipment Approval Services P.O. Box 358315 Pittsburgh, PA 15251-5315 USA

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. as agent for KID GALAXY INC, 150 DOW STREET, TOWER 2, UNIT 425B MANCHESTER, NH. 03101, 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 : RC Bumper Car Set

Model : 50207

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



Irene Ngai / Manager Signature with title