
Kid Galaxy INC

Date :2010-01-06

PHOENIX TESTLAB GmbH
Königswinkel 10
D-32825 Blomberg

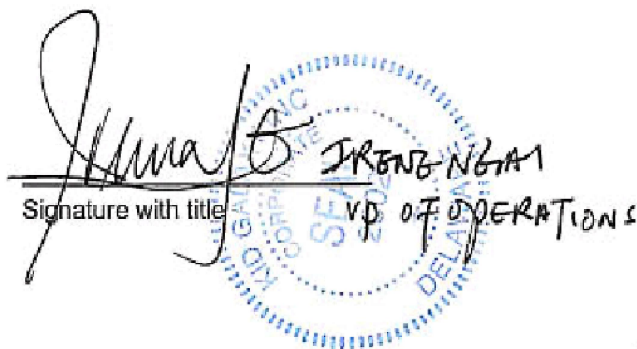
Dear Sirs,

Re. : Letter of Appointment

This is the letter of authorization to accept our appointment of The Hong Kong Standards and Testing Centre Ltd. Mr. K C Lee as agent for Kid Galaxy INC, 150 Dow Street, Tower2, Unit 125B 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 : Mini Slick Drifter – purple
Model : 10171

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


Signature with title: **IRONG NGAI**
VP. OF OPERATIONS