



November 2, 2009

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

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, Tree House Kids, Inc hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Remote Control, Polaris All Terrain Vehicle

We affirm that between SIEMIC and Tree House Kids, 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,

Signature:

Name/Title: Claudia Herrera, Development Director
Contact information / address:
702 Crawford Street,
Corona, CA 92882
(951) 371-5564

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