



October 14, 2010

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 ATV ,#891-WM

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,


Claudia Herrera
Development Director
Tree House Kids, Inc
702 Crawford Street
Corona, CA 92882
Phone: (951) 371-5564
Fax: (951) 371-5464
Email: Claudia@treehouse-kids.com