

Declaration of Authorization

We Name: CIPHERLAB CO., LTD.

Address: 12F, 333, Dunhua S. Rd., Sec. 2, Taipei, Taiwan

City: Taipei

Country: Taiwan

Declare that:

Name: Neutron Engineering, Inc.

Address: B1, No. 37, Lane 365, YangGuang St., NeiHu District 114,

City: Taipei

Country: Taiwan

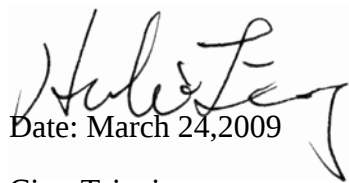
is authorized to apply for Certification of the following product(s):

Product description: BT Transponder

Type designation: 3610

Trademark: CIPHERLAB

on our behalf.



Date: March 24, 2009

City: Taipei

Name: Herbie Jiang