

Declaration of Authorization

We

Name: YI-PHONE INC.
Address: 7F-1, No. 286-1, Hsin-Ya Rd. Chien-Chen District
City: Kaohsiung
Country: Taiwan

Declare that:

Name: SGS Taiwan Ltd.
Address: 134, Wu Kung Rd., Wuku Industrial Zone
City: Taipei County
Country: Taiwan

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

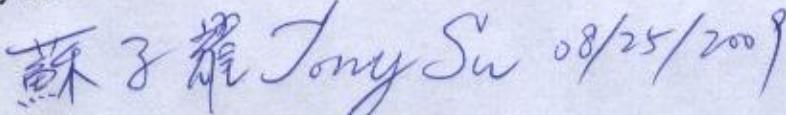
Product description: Audicor® AM
Type designation: PC1C
Trademark: Audicor®

on our behalf.

Date: Aug.25, 2009

City: Kaohsiung

Name: Tony Su

Signature:  08/25/2009