

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:

蘇子龍 Tony Su 08/25/2009