

Declaration of Authorization

We

Name: **Acoustic Arc International Ltd.**

Address: 802 Causeway Bay Comm, Building, 1-5 Sugar Street

City: Hong Kong

Country: China

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: **Bluetooth Headphone**

Type designation: **AA001 Headphone**

Serial number: BT071R

Trademark: **THE SHARPER IMAGE**

on our behalf.

Date: Aug 30, 2007

City: Taipei



Signature: _____

Name: George Chan