

Declaration of Authorization

We

Name: **Y5world International L.L.C.**

Address: **2F., No. 2, Lane 15, Sec. 6, Mincyan East Road Neihu District,
Taipei City 114, 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: @pod (Wireless IP Multimedia Phone)

Type designation: E800

Trademark: Y5world

on our behalf.

Date: Aug 27, 2007

City: Taipei

Signature: Caroline Liao

Name: Caroline Liao