

Declaration of Authorization

We

Name: Taiguen Technology(ShenZhen)Co.Ltd

Address: No.Twenty Three The Third Industrial Park of Xia Village,Gongming Baoan District

City: ShenZhen

Country: China

Declare that:

Name: Neutron Engineering, Inc. Ms. Annie Yuan.

Address: No.3, JinShaGang 1st Road, ShiXia, DaLang Town

City: Dong Guan

Country: China

is authorized to apply for Certification, completing and signing of the RF-731 form and apply for confidentiality request for the following product(s):

Product description: Bluetooth Mono earphone BM306

Type designation: BM306

Trademark:

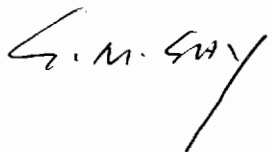
on our behalf.

Date:2008-1-22

City: shenzhen

Name: S.M. SHY

Signature:

A handwritten signature in black ink, appearing to read 'S.M. SHY', with a long, sweeping horizontal stroke extending to the right.