

Declaration of Authorization

We

Name: Universal Test Solution Sdn Bhd

Address: 1-4-16, Ideal Avenue, Medan Kampung Relau 1

City: Relau, 11900 Bayan Lepas, Penang

Country: Malaysia

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: Wireless LED Helmet Brake and Turn Signal Indicator

Type designation: Snap-On Type, Slot-In Type

Trademark: Life Sparx

on our behalf.

Date: 18/5/2010

City: Bayan Lepas, Penang

Name: TEA THEAN SONG

Signature: _____

A handwritten signature in black ink, written over a horizontal line. The signature is stylized and appears to read 'Tea Thean Song'.