Declaration of Authorization

We

Name: PRIMAX Electronics Ltd

Address: No. 669, Ruey Kuang Road, Neihu 114, Taipei, Taiwan. R.O.C

City: Taipei

Country: Taiwan

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: PHS-9 BLUETOOTH HEADSET Type designation: PHS-9;BHS-316;OMIZ2266; V10

Trademark: Primax; Iqua;OMIZ; Icon7

on our behalf.

Date:2008-5-28

City: Taipei

Name: C.T.Huang

Signature: