

Declaration of Authorization

We
Name: Sysgration Ltd
Address: 10FL No. 868-3, Chung Cheng RD
City: Chung Ho, Taipei
Country: Taiwan

Declare that:

Name Representative of agent: Ms. Cathy Wang
Agent Company name: Neutron Engineering, Inc.
Address: No.3 Jinshagang 1st Road, Shixia, Dalang Town
City: Dong Guan
Country: China

is authorized to apply for Certification of the following product(s):

Product description: 2.4G wireless keyboard
Type designation: AKM-022;
PKB3710
Trademark: Sysgration
Polaroid

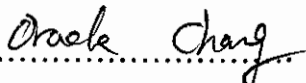
on our behalf.

Date: 2010-11-22

City: Chung Ho, Taipei

Name: Oracle Chang.

Function: Assistant Manager

Signature:

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.