

Declaration of Authorization

We

Name: **Sysgration Ltd.**

Address: 10 Fl. No. 868-3, Chung Cheng Rd. Chung Ho, Taipei, Taiwan, R.O.C

City: Taipei

Country: Taiwan

Declare that:

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: **2.4GHz Wireless Racing Wheel**

Type designation: **PORSCHE 911 TURBO Wheel**

Trademark: Sysgration

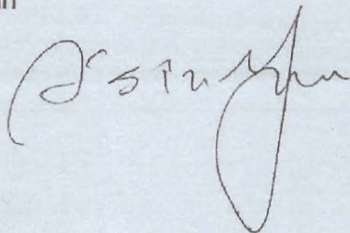
on our behalf.

Date: 2008-1-3

City: Taipei

Name: A'sir Yan

Signature:

A handwritten signature in black ink, appearing to read 'A'sir Yan', written over a light blue background.