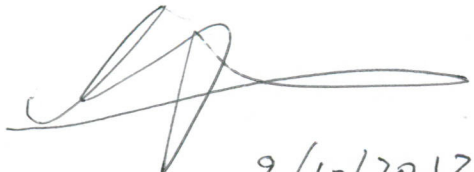

9/10/2012

To Whom It May Concern:

We hereby delegate Atlas Compliance & Engineering, Inc. (ATLAS) power of attorney to act on our behalf in matters pertaining to certification of products. The actions of ATLAS shall be considered the same as our own.

Sincerely,



9/10/2012

Yang Yu
Vice President, Engineering
ReZolt Corporation