Declaration of Authorization

We

Name: Eleven Engineering Inc.

Address: 10150 - 100 Street, Suite 800,

City: Edmonton Country: Canada

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), including the signing of the 731 forms:

Product description: SKAA iPod Transmitter

Model: PL5557-S

Trademark: SKAA; Izabella

on our behalf.

Date: 2013-9-20

City: Edmonton

Name: Ryan Baron

Function: Manager R&D, Asia

Signature:

2013.09.20

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