

Declaration of Authorization

We

Name: Cardo Systems Inc.

Address: 100 High Tower St., Pittsburgh PA 15205, USA

City: Pittsburgh PA

Country: USA

Declare that:

Name: SGS Taiwan Ltd.

Address: 134, Wu Kung Rd., Wuku Industrial Zone

City: Taipei County

Country: Taiwan

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

Product description: scala-rider solo-s

Type designation: scala-rider solo-s

Trademark: Cardo

on our behalf.

Date: Jan. 31, 2008

City: Pittsburgh PA

Name: Yosi Twina

Signature:



Cardo Systems Inc.

100 High-Tower Blvd

Pittsburgh, PA 15205