## Declaration of Authorization

We

Name: HPI Hong Kong Limited

Address: Unit 1715-18, 17/f, Corporation Square, 8 Lam Lok Street

City: Kowloon Bay

Country: Hong Kong R.O.C

## 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: The Hand

Type designation: 2288

Trademark: Can You Imagine

on our behalf.

Date:2008-6-12

City: Hong Kong

Name: Candice Law

( www.

Signature: