

06.03. 2008

Power of Attorney

To whom it may concern,

Please be notified that we, Iqua Ltd. have assigned Neutron Engineering, Inc., located at No.3, JinShaGang 1st Road, ShiXia, DaLang Town, Dong Guan, China. as our agent.

For as listed product below, any and all acts carried out by Neutron Engineering, Inc. on the matters of relating to R&TTE Radiocommunications Agency NOTIFICATION according to the procedure of Article 6.4 of Directive 1999/5/EC, shall have the same legal authority as acts on our own behalf.

Product Name: BHS-316 Bluetooth Headset

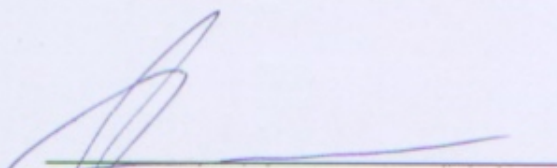
Model Name: BHS-316

Brand Name: Iqua

Any acknowledgement and response please send it to Neutron Engineering, Inc. directly.

Should you have any questions or comments regarding this matter, please have my best attention.

Sincerely yours,



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