

## Declaration of Authorization

We

Name: Iqua Ltd.  
Address: Kivenlahdentie 7,  
City: Espoo  
Country: , Finland

Declare that:

Name: Neutron Engineering, Inc. Ms. Jojo Zhou  
Address: No.3, JinShaGang 1<sup>st</sup> Road, ShiXia, DaLang Town  
City: Dong Guan  
Country: China

is authorized to apply for Certification, completing and signing of the RF-731 form and apply for confidentiality request for the following product(s):

Product Description: BHS-318 Bluetooth Headset

Model: BHS-318

Brand: Iqua

on our behalf.

Date: 2008-12-10

Name: Teemu Halkosaari

Signature:

