

Declaration of Authorization

We

Name: Iqua Ltd.
Address: Sinikalliontie 3 B
City: Espoo
Country: Finland

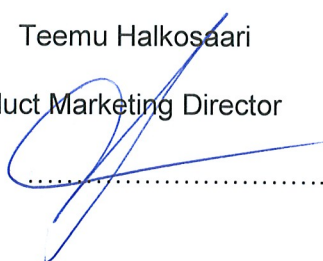
Declare that:

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, completing and signing of the RF-731 form for Certification of the following product(s):

Product description: Iqua Touch BHS-803 Bluetooth Headset
Type designation: BHS-803
Trademark: Iqua

on our behalf.

Date: 2010-8-12
City: Espoo
Name: Teemu Halkosaari
Function: Product Marketing Director
Signature: 

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.