Declaration of Authorization

We

Name: OPTOELECTRONICS CO., LTD

Address: 4-12-17, Tsukagoshi, Warabi-Shi, Saitama-ken, 335-0002, Japan

Country: Japan

Declare that:

Name: Neutron Engineering, Inc.

Address: B1, No. 37, Lane 365, YangGuang St., NeiHu District 114,

City: Taipei

Country: Taiwan

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

Product description: Bluetooth handy image scanner

Type designation: OPI-4012

Trademark: OPTICON

on our behalf.

Date: Aug 12, 2008

Name: Yamazaki

Signature: _