

Declaration of Authorization

We

Name: OPTOELECTRONICS CO., LTD.

Address: 5-5-3 Tsukagoshi Warabi-Shi Saitama Pref. 335-0002

City: Warabi

Country: Japan

Declare that:

Name: Neutron Engineering, Inc.

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

City: Taipei

Country: Taiwan

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

Product description: Wireless Bar Code Scanner

Type designation: OPL-2724

Trademark: OPTICON

on our behalf.

Date: 12.12.2006

City: Warabi

Name: Kiyokazu Shiotsuki

Signature: _____

