



Declaration of Authorization

We

Name: Unitron Hearing, Inc.

Address: 2300 Berkshire Lane North, Suite A

City: Plymouth

Country: Minnesota/United States

Declare that:

Name: SGS Taiwan Ltd.

Address: 134, Wu Kung Rd., Wuku Industrial Zone

City: Taipei County

Country: Taiwan

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

Product description: uTV

Type designation: uTV

Trademark: uTV

on our behalf.

Date: Sep 20, 2010

City: Plymouth

Name: Tad Eil

Signature:

A handwritten signature in black ink, appearing to be 'Tad Eil', written over a horizontal line.