

Declaration of Authorization

We

Company name: SKY WING Communication Electronics Co., Ltd

Address: No.10 Road 63#, Long yan, Humen Town,

City: Dongguan

Country: China

Declare that:

Name: Neutron Engineering, Inc. Ms. Cathy Wang

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 and apply for confidentiality request for the following products:

Product description: Bluetooth Headset

Type designation: SK-BH-V1; SK-BH-V2; SK-BH-V6; SK-BH-V8; SK-BH-V9; SK-BH-V10;

SK-BH-V11; SK-BH-V12; SK-BH-M10; SK-BH-M11; SK-BH-M20; SK-BH-M22; SK-BTH-030

Trademark: BLUETIGER

on our behalf.

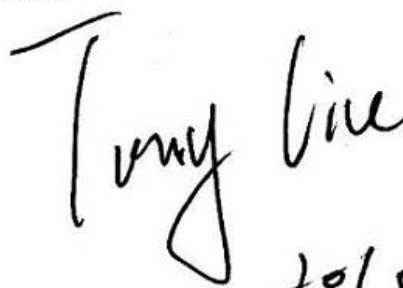
Date: 2010-5-18

City: Dongguan

Name: Tony Liu

Title: Manager

Signature:


2010.5.26