Declaration of Authorization

We

Name: LIFEWORKS TECHNOLOGY GROUP LLC.

Address: 1412 Broadway

City: New York

Country: United States

Declare that:

Name: Neutron Engineering, Inc. Ms. Jojo Zhou

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 product(s):

Product description: USB adapter

Type designation: IH-K240LB-D, IH-K241KS-D, IH-M145ZB-D, IH-M146ZS-D, IH-M180ZB-D,

IH-M181ZS-M

Trademark: iHome

on our behalf.

<Date> 2008-12-10

<City> New York

<Name > Jack Mizrahi

< Signature >