

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: Wireless Laser Mouse

Type designation: IH-M145ZB-M, IH-146ZS-M

Trademark: iHome

on our behalf.

<Date> 2008-12-10

<City> New York

<Name > Jack Mizrahi

< Signature >

