Declaration of Authorization

We

Name: GIGA-TMS INC.

Address: 8F, No.31, Lane 169, Kang-Ning St., Hsi-Chih,

City: New Taipei City Country: Taiwan

Declare that:

Name Representative of agent: Kate Lin⁽¹⁾

Agent Company name: Neutron Engineering, Inc.

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

City: Taipei Country: Taiwan

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

Product description: RFID-C Board

Type designation: M317A Trademark: EPSON

on our behalf.

Date: April 22, 2013

City: New Taipei City

Name: Max Song
Function: RD
Signature:

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.