

Declaration of Authorization

We

Name: **GIGA-TMS INC.**

Address: **8F, No. 31, Lane 169, Kang-Ning St., Hsi-Choh, Taipei, Taiwan**

Country: **Taiwan**

Declare that:

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: **Time Recorder**

Type designation: **TR4080**

Trademark: **GIGATEK, PROMAG, ProxData**

on our behalf.

Signature: _____

Name: **Mark Chang**

Title: **General Manager**

Date: **Mar. 22, 2011**