

Declaration of Authorization

We

Name: FLYTECH TECHNOLOGY CO., LTD.

Address: 1F, No. 168, Sing-Ai Rd., NeiHu District 114, 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: Handheld Terminal

Type designation: **P235**

Trademark: FLYTECH

on our behalf.

Signature: _____

Avin Zhan 2010/08/23

Name: Avin Zhan

Title: Senior Engineer

Date: August. 23, 2010