Declaration of Authorization

We

Name: YIDSUN BLUETOOTH(HONGKONG) LTD

Address: Unit A&B,15F, Neich Tower,128 Gloucester Rd, Wanchai

City: HongKong Country: China

Declare that:

Name: Neutron Engineering, Inc. ms. Annie Yuan.

Address: No.3, JinShaGang 1st Road, ShiXia, DaLang Town

City: Dong Guan Country: China

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

Product description: Bluetooth stereo speaker

Type designation: SPK-796

Trademark: YIDSUN

on our behalf.

Date: 2008-1-16

City: HongKong

Name: ZHANG JINLI

Signature:

For and on hehalf of Yidsun Bluetooth (HongKong) Limited 不順監牙(香港)有限公司

Authorized Signature(s)