Declaration of Authorization

We

Name: SKY WING Communication Electronics Co.,Ltd

Address: No.10 Road 63#, Long yan, Humen Town, Dongguan City

City: Guangdong Country: China

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: Bluetooth Headset

Tony Line

Type designation: SK-BTH-015A; SK-BTH-015B; SK-BTH-015C; SK-BTH-028; SK-BTH-038;

SK-BTH-018; SK-BTH-058; SK-BTH-066

Trademark: SKYWING

on our behalf.

Date: 2008-10-9

City: Guangdong

Name: Tony Liu

Signature: