NEUTRANO INC.

Company Address: 3-255 Spinnaker Way, Vaughan, Ontario, Canada L4K 4J1

Tel: 905.760.0226 Fax: 905.760.1403

Product Similarity Declaration

To Whom It May Concern,

We, NEUTRANO INC., hereby declare that our Product: Phone watch, Model Number: w968, w980,w958,w950,w910,w918,w920,w928 are electrically identical with the Model Number: w960that was certified by BACL. w968, w980, w958, w950, w910, w918, w920, w928 and w960 are named differently due to marketing purposes.

Please contact me if you have any question.

Ctany Rotman

Signature:

Print Name: Gary Rotman

Title: president

Date:2009-11-12