

Declaration of Authorization

We

Name: Solidyear Co., Ltd

Address: NO.3, Pao Chi Lane Chuang Ya Tsun, Siu Shui Hsiang, Changhwa Hsien,

Country: Taiwan R.O.C.

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: Wireless Keyboard

Type designation: ACK-2080; CK2B0

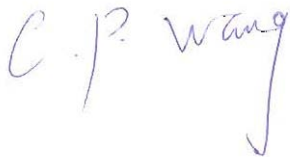
Trademark: N/A

on our behalf.

<Date> 2008-10-23

<Name > C. P. Wang

< Signature >

A handwritten signature in blue ink that reads "C. P. Wang". The signature is written in a cursive style with a long vertical stroke at the end of the word "Wang".