

Declaration of Authorization

We

Name: SPAL Automotive S. r.l.

Address: via per Carpi, 26/B

City: Correggio (RE)

Country: Italy

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 transmitter and received box

Type designation: WDA TX-RX/W01

Trademark: SPAL

on our behalf.

<Date> 2008-11-07

<Name > Massimo Malavasi

< Signature >

