

Declaration of Authorization

We

Name: Tymphany HK Limited

Address: Room 1307-8 Dominion Centre, 43-59 Queens Road East, WanChai

City: Hong Kong

Country: China

Declare that:

Name Representative of agent: Ms. Cathy Wang

Agent Company name: Neutron Engineering, Inc.

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: HOME THEATER SYSTEM

Model: SC-S514

Trademark: DENON

on our behalf.

Date: 2013-12-04

City: Hong Kong

Name: David Tam

Signature:  2013-12-04