

Declaration of Authorization

We

Name: Eastech Electronics (Taiwan) Inc.

Address: 13FI, No.99, Sec.1, Nankan Road, Luchu Shiang, Taoyuan Hsien 338

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: Digital Wireless Audio Transceiver module

Type designation: DWAM80

Trademark: N/A

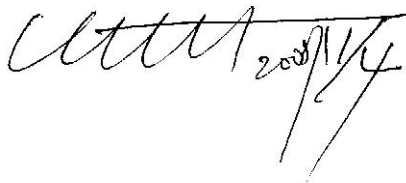

on our behalf.

<Date> 2008-11-03

<City > Taoyuan

<Name > Charlotte Chen

< Signature >

Handwritten signature of Charlotte Chen, dated 2008/11/4.Handwritten signature of KM Tain.