

Declaration of Authorization

We

Name: Eastech Electronics (Taiwan) Inc.

Address: 13F, No.99, Sec.1, Nankan Rd., Luchu Shiang

City: Taoyuan Hsien 338

Country: Taiwan, R.O.C

Declare that:

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 THEATRE SYSTEM

Type designation: PT8051

Trademark: ALTECLANSING

on our behalf.

Date:2007.06.08

City: Hui-Yang City. Guangdong

Name: Steven Heng

Signature:

