

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: B1,NO.37,Lane 365, YangGuang St., NeiHu District 114.,

City: Taipei

Country: Taiwan

is authorized to apply for Certification of the following product(s):

Product description: DVD HOME THEATRE (WITH RADIO+ WIRELESS)

Type designation: HTS3545W/37

Trademark: PHILIPS

on our behalf.

Date:2007.02.08

City: Hui-Yang City. Guangdong

Name: Steven Heng

Signature:

