

Declaration of Authorization

We

Company name: Eastech Electronics (Taiwan) Inc.

Address: 13Fl, No. 99, Sec. 1, Nankan Road, Luchu Shiang,

City: Taoyuan Hsien

Country: Taiwan

Declare that:

Name: Neutron Engineering, Inc. Ms. Cathy Wang

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: IMMERSIVE SOUND HOME THEATER

Type designation: HTS5580W/E7

Trademark: PHILIPS

on our behalf.

Date: 2010-5-31

City: Taoyuan Hsien

Name: Charlotte Chen

Title: PeM

Signature:

