Declaration of Authorization

We

Name:

Eastech Electronics (Hui Yang) Co. Ltd

Address:

Dong Fong District, Xinxu, Hui Yang

City:

Hui Zhou GuangDong

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), including the signing of the related documents such as 731 forms:

Product description: SOUNDBAR SPEAKER

Model:

MSB4550

Trademark:

MAGNAVOX

on our behalf.

Date:

2014-06-04

City:

Hui Zhou GuangDong

Name: eric lim

Function: Assistant General Manager

Signature: June 2014