Declaration of Authorization

We Name: Jazz Hipster Corporation

Address: 2Fd, No.512, Yuan-San Rd., Chung-Ho City, Taipei Hsien, Taiwan

City: **Taipei**

Country: **Taiwan**

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: Bluetooth Speaker

Type designation: **CE208BT**

Trademark: Audiovox

on our behalf.

Date: October 30, 2008.

City: Taipei

Name: Lewis Chang