Declaration of Authorization

We Name: E-BRIDGE OPTOELECTOROINCS., LTD.

Address: 5F, 6, Hou sheng Rd., Lu chu Shiang, Taoyuan, 338, Taiwan, R.O.C.

City: Taoyuan

Country: Taiwan,

Declare that:

Name: Neutron Engineering, Inc.

Address: B1, No. 37, Lanc 365, YangGuang St., NeiHu District 114,

City: Taipei

Country: Taiwan

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

Product description: Rear Seat Entertainment System

Type designation: TS102AX; TS900AX(X=A or B, Appearance colors are different)

Trademark: E-BRIDGE

on our behalf.

Date: 2009 02 24

City: Taoy usn

Name: jack chung

