Declaration of Authorization

We

Name: sonoro audio GmbH & Co. KG

Address: Unter Goldschmied 6 50667 Cologne

Country: Germany

Declare that:

Name: Neutron Engineering, Inc. Ms. Jojo Zhou

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: Remote Control Type designation: RC-3001; RC-4101

Trademark: sonoro

on our behalf.

<Date> 2008-10-22

<Name > Darko Jancin

< Signature >

sonoro audio GmbH & Co. KG, Unter Goldschmied 6, D-50667 Köln Tel. +49(0)221/16 79 29-0, Fax+49(0)221/16 79 29-290 info@sonoro-audio.com, www.sonoro-audio.com