Declaration of Authorization

We

Name: JAOtech Limited

Address: Perrywood Business Park Honeycrock Lane Redhill Surrey RH1 5DZ

Country: **UK**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: Panel PC

Type designation: JIMA
Trademark: JAOTECH

on our behalf.

Signature:

Name: **Jessie Wang**

Title: Product Manager

Date: Apr. 19, 2010