

Declaration of Authorization

We

Name: Elytone Electronic Co., Ltd.

Address: 218, Sec. 2, Chung Cheng Road, San-Hsia, Taipei Hsien, Taiwan

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: Wireless Subwoofer

Type designation: WiC-10

Trademark: Velodyne

on our behalf.

Signature:



Name:

Date: 2010.12.14