

Declaration of Authorization

We

Name: Dongguan HuaGuo Electronics Co.,Ltd

Address: Huangang, Houjie Town

City: Dongguan City, Guangdong province

Country: China.

Declare that:

Name: Neutron Engineering, Inc.

Address: No.3, JinShaGang 1st Road, ShiXia, DaLang Town

City: Dong Guan

Country: China

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

Product description: Bluetooth wireless multi-function stereo speaker box

Type designation: BTS-168B

Trademark: WIESON

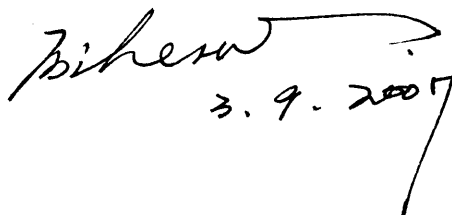
on our behalf.

Date:2007.03.09

City: Dongguan City, Guangdong province

Name: Mike Hu

Signature:


3.9.2007