Declaration of Authorization

We

Name: Beautiful Enterprise Co., Ltd.

Address: 26th Floor, Beautiful Group Tower, 77 Connaught Road Central, Hong Kong

Tel: 852-23270195

Fax: 852-23523380

City: Hong Kong Country: China

Declare that:

Name Representative of agent: Cathy Wang Agent Company 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), and sign all related documents, including the 731 forms:

Product description: Wireless Audio Receiver

Type designation: W3

Trademark: audioengine

on our behalf.

Date: 2012-01-09

City: Hong Kong

Name: John Liao

Function: Product Approbation Supervisor

John Was

Signature: