

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):

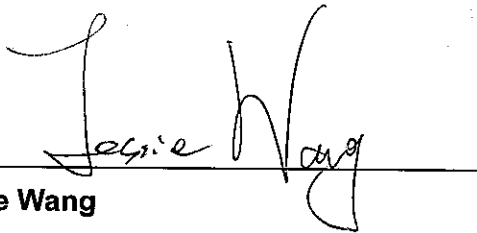
Product description: **Panel PC**

Type designation: **OBIE**

Trademark: **JAOTECH**

on our behalf.

Signature: _____

A handwritten signature in black ink, appearing to read 'Jessie Wang', is written over a horizontal line.

Name: **Jessie Wang**

Title: **Product Manager**

Date: **Apr. 19, 2010**