

Declaration of Authorization

We

Name: Eastech Electronics (Hui Yang) Co. Ltd
Address: Dong Fong District, Xinxu, Hui Yang
City: Hui Zhou GuangDong
Country: China

Declare that:

Name Representative of agent: Ms. 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), including the signing of the related documents such as 731 forms:

Product description: SOUNDBAR SPEAKER

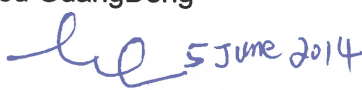
Model: MSB4560

Trademark: MAGNAVOX

on our behalf.

Date: 2014-06-04

City: Hui Zhou GuangDong

Name: eric lim  5 June 2014

Function: Assistant General Manager

Signature: