Declaration of Authorization

We

Name:

Rosen Entertainment Systems

Address:

1120 California Ave.,

City:

Corona

Country:

United States

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: Dongguan Country: China

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

Product description: Dual DVD Headrest Replacement System

Type designation: HE0780D

Trademark:

CARSHOW

on our behalf.

Date: 2011-8-03

City: Corona

Name: Curtis Kucera

Function: Vice President Engineering / Operations

and buera

Signature: