



Date: 18 November 2010

**Subject: Letter of Authorization**

Dear Sir:

We, the undersigned, hereby authorize Creative Technology Ltd Tan Keng Wah to act on our behalf in all matters relating to application for Creative ZiiO (Model number: PMT-FL04, FCC ID: IBAPMT-FL04) authorization, including the signing of all documents relating to these matters. Any and all acts carried out by Creative Technology Ltd on our behalf shall have the same effect as acts of our own.

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Thinh Bui", with a long horizontal flourish extending to the right.

Mr. Thinh Bui

Title: Director

Applicant: Creative Labs Inc

Address: 1901 McCarthy Blvd, Milpitas, California 95035, United States

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