

HK MMM LIMITED

Room 1024, 10/F., Beverley Commercial Centre, 87-105 Chatham Road, Tsim Sha Tsui, Kowloon, Hong Kong
Tel / Fax 852.2690.1975

Authorization Letter

Date : May 31 2010

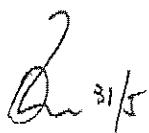
Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046
USA

Gentleman,

We, the undersigned, hereby authorize Mr. Elvin K.B. Lau, Director of INTERNATIONAL ELECTRICAL CERTIFICATION CENTRE LTD., to act on our behalf in all matters relating to applications for equipment authorizations, including the signing of all documents relating to these matters. Any and all acts carried out by Mr. Elvin K.B. Lau on our behalf shall have the same effect as acts of our own.

The above authorization is valid for the product IJUKE CD, IPOD PLAYER (model: CR1702A-CH)
and
expires on May 31, 2011. (one year from today's date).

Sincerely,



Signature

Name ANNIE LEE
Title OPERATION MANAGER