

Letter of Authorization

FCC ID: UBTEW023

October 20, 2008

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

To Whom It May Concern:

We, the undersigned, hereby authorize Dongguan EMTEK Co., Ltd. on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by Dongguan EMTEK Co., Ltd. on our behalf shall have the same effect as acts of our own. This authorization is valid until further written notice from the applicant.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Ningbo Soundking Group Co., Ltd. are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Sincerely,

<SIGNATURE of Yingchun Xie>

A handwritten signature in cursive script, reading "Yingchun Xie", is written over a horizontal dashed line.

Yingchun Xie
(Quality Manager)