

Letter of Authorization

FCC ID: UBTEW28T

September 12, 2008

Federal Communication Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Colubia, MD 21046

To Whom It May Concern:

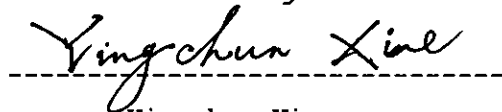
We, the undersigned, hereby authorize DONGGUAN EMTEK CO., LTD. (Cheris Chen / Engineer) on our behalf, to apply to the Federal Communication Commission on our equipment. Any and all acts carried out by DONGGUAN EMTEK CO., LTD. (Cheris Chen / Engineer) on our behalf shall have the same effect as acts of our own. This authorization is valid until further written notice from the applicant.

This is to advise that we are 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 black ink, reading "Yingchun Xie", is written over a horizontal dashed line.

Yingchun Xie
(Quality Manager)