

AUTHORIZATION LETTER FOR FCC LIMITED POWER OF ATTORNEY

Date: Jul.10, 2008

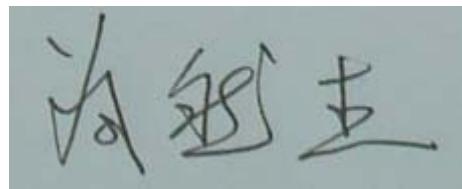
To whom it may concern:

We, the undersigned, **SHENZHEN LISAIER TRONICS CO., LTD.** Hereby authorize Shenzhen Attestation of Global Compliance Science & Technology Co., Ltd. located at 1F, No.2 Building, Chaxi Sanwei Industrial Zone, Gushu Community, Xixiang Street, Bao'an, Shenzhen, China. to act on our behalf in all matters relating to all process required in the **FCC Part 15** approval and any communication needed with the national authority for **WIRELESS HEADPHONE / HO800, HO802, H1000, ZX500, FIWH08**. Any and all acts carried out by Shenzhen Attestation of Global Compliance Science & Technology Co., Ltd. on our behalf pursuant to this Limited Power of Attorney shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please do not hesitate to contact us, thank you!

Best Regards,

SHENZHEN LISAIER TRONICS CO., LTD.

A rectangular box containing a handwritten signature in black ink. The signature appears to read "CAI Ranjie".

Ranje CAI