

Authorization Letter

19 October 2009

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 Spheric Speaker iPod Docking (model: IPD-4200) and expires on 19 October 2010. (one year from today's date).

Sincerely,



Signature

Name Mavis Lo
Title : Assistant Sales Manager