



May 23, 2007

American Telecommunications Certifications Body
6731 Whittier Ave.
Ste C110
McLean, VA 22101

Gentlemen,

Please be advised that Plantronics, Inc authorizes EMCE Engineering (EMCE) to act on our behalf for the purpose of submitting applications for FCC grants of Certification and Industry Canada Technical Acceptance Certificates to American Telecommunications Certifications Body, Inc. (ATCB)

We certify that we are not subject to denial of federal benefits, including FCC benefits, pursuant to Section 5301 of the Anti Drug Abuse Act of 1988, U.S.C. 862. Further, no party as defined in 47 CFR 1002(b) to the application is subject to denial of federal benefits, including FCC benefits.

Thanks you for your attention in this matter.

Best Regards

Peter Clark
Compliance Manager
Plantronics