

Onkyo Sound & Vision Corporation

September 2, 2011

To: SIEMIC, INC.
2206 Ringwood Avenue,
San Jose, CA 95131

USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, _____ Onkyo Sound & Vision Corporation__hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product Description: Wireless Music System

Model name: ABX-N300

We affirm that between SIEMIC and _ Onkyo Sound & Vision Corporation __, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,

Client's signature

Client's name / title: Hirotaka. Nakasa

Contact information / address: 2-1, Nisshin-Cho, Neyagawa-Shi, Osaka 572-8540, Japan

f. Mahara