



January 12, 2010

Mr. Denzil Miller, V.P., CE Manufacturing  
Sirius XM Radio, Inc.  
1989 Lenox Drive, Suite 212  
Lawrenceville, NJ 08648

**Re: Letter of Authorization Regarding FCC Filing**

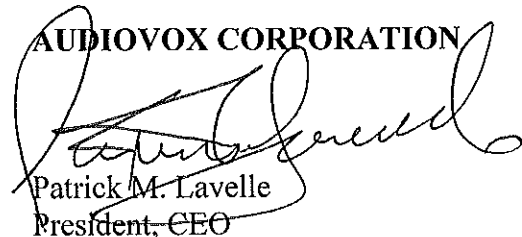
Dear Mr. Miller:

The undersigned, having the power to bind Audiovox Corporation, hereby authorizes Sirius XM Radio Inc. ("Sirius XM") to act on our behalf in matters specifically relating to two FCC applications for Class II Permissive Change to permit the use of Sirius XM PowerConnect dock, designed and produced by Sirius XM, as an alternate CLA accessory for the radios authorized under FCC ID numbers BGA-XMXP03 and BGA-XMXP05. This authority is limited to permitting Sirius XM to prepare, sign, file, and take associated related actions that Sirius XM deems necessary to:

1. Obtain grant of the FCC applications, and
2. Submit similar applications to be filed with Industry Canada under the Canadian ID numbers for the same radios.

We also hereby certify that Audiovox Corporation is not subject to the denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. §853(a).

Sincerely,

AUDIOVOX CORPORATION  
  
Patrick M. Lavelle  
President, CEO