Affidavit of Participation

FCC Section 15.307(b) Affidabit

I, Michael Stima, Managing Director of UTAM, Inc., hereby swear and affirm that:

Bang & Olufsen a/s

is a participating member of UTAM, Inc. in good standing for purposes of Section 15.307(b) of the FCC rules.

Subscribed to and sworn this 9th day of May, 2006

Michael Stima, Managing Director

UTAM, Inc.

1170 U.S. Hwy 22

P.O. Box 8126

Bridgewater, New Jersey 08807

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Affidavit #: BANG092006