

SAMPLE LETTER OF AUTHORIZATION

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

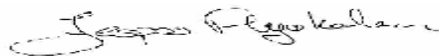
03-10-2010

To whom it may concern:

We the undersigned, hereby authorize mikes-testingpartners gmbh, Mr. Thomas Ring, Ohmstrasse 2-4, 94342 Strasskirchen, Germany to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by mikes-testingpartners gmbh on our behalf shall have the same affect as acts of our own.

This authorization is valid until further written notice from Bang & Olufsen a/s.

Sincerely,



Jesper Flyvholm

Project manager, Global compliance center
Phone +4596844782, fax +4597841250, e-mail jfy@Bang-Olufsen.dk