Date: 2005/12/21

Federal Communications Commission

7435 Oakland Mills Road

Columbia, MD 21046 USA

Subject: Authority to Act as FCC Agent and Request for Confidentiality

./ FCC ID: IBA-WMU95S

Gentlemen:

On Behalf of Creative Technology Ltd., we hereby authorize Central Research Technology Co. to act on out behalf in matters relating to FCC equipment authorization, including the signing of documents relating to these matters. Any and all acts carried out by Central research Technology Co. on our behalf shall have the same effect as acts of our own.

In accordance with provisions of section 0.457(d) of the Commission's Rules and section 552(b)(4) of the Freedom of Information Act, the Applicant requests confidentiality treatment of information accompanying this Application as outlined below:

Schematics

Block diagram

Operation Description

The above materials contain trade secrets and proprietary information not customarily released to the public. The public disclosure of these matters might be harmful to the Applicant and provide unjustified benefits to its competitors.

Sincerely yours,

Koh Fook On (APP)

Koh Fook On / Engineering Manager

Creative Technology Ltd.