

Creative Technology Ltd

31 International Business Park, Creative Resource, Singapore 609921

POWER OF ATTORNEY

To whom it may concern:

We, the undersigned Creative Technology Ltd hereby authorize BV CPS (H.K.) Ltd., Taoyuan Branch of Taiwan to act on our behalf in all matters relating to all processes required in the FCC Part 15C approval and any communication needed with the national authority. Any and all acts carried out by BV CPS (H.K.) Ltd., Taoyuan Branch of Taiwan on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us. Thank you!

Sincerely yours,

Name/ Title: Fidelis Chua/ Quality Engineer

Creative Technology Ltd

Tel: (65) 6895-4420

Fax: (65) 6895-4110

E-mail: Fidelis Chua@ctl.creative.com

2009/06/11