

Date: 16 August 2010

Reviewing Engineer Federal Communications Commission 7435 Oakland Mills Road Columbia, MD 21046

To Whom It May Concern:

We, the undersigned Creative Labs INC., hereby TUV SUD PSB PTE LTD, Ms Tan Lee Tuan to act on our behalf in all matters relating to all processes required in FCC equipment authorization for FCC ID:IBAAVPSB1210. Any and all acts carried out by TUV SUD PSB PTE LTD, Ms Tan Lee Tuan, on our behalf shall have the same effects as acts of our own, where our authorized agent signs the application for certification on our behalf, I acknowledge that all responsibility for complying with the terms and conditions for certification, still resides with Creative Labs INC.

We certify that we are not subject to denial of federal benefits that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002 (b) to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you.

Regards,

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Designation: Compliance Director