



Date: 10 June 2011

Subject: Letter of Authorization

Dear Sir:

We, the undersigned, hereby authorize Mr. Tan Keng Wah of Creative Technology Ltd to act on our behalf in all matters relating to application for [Creative ZEN Style M300] (Model: DVP-FL0017, FCC ID: IBADVP-FL0017 & IC:2315A-DVPFL0017) authorization, including the signing of all documents relating to these matters. Any and all acts carried out by Creative Technology Ltd on our behalf shall have the same effect as acts of our own.

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Thinh Bui", with a long horizontal flourish extending to the right.

Mr. Thinh Bui

Title: Director

Applicant: Creative Labs Inc

Address: 1901 McCarthy Blvd, Milpitas, California 95035, United States

Telephone: (408) 546-6558