Declaration of Authorization

We

Name:

Creative Labs Inc

Address:

1901 McCarthy Blvd Milpitas, CA 95035, United States

City:

Milpitas

Country:

United States

Declare that:

Name Representative of agent:

....(1)

Agent Company name:

SGS Taiwan Ltd.

Address:

134, Wu Kung Rd., Wuku Industrial Zone

Taipei County

City: Country

Taiwan

is authorized to apply for Certification of the following product(s):

Product description: GIGAWORKS T20W SERIES II

Type designation:

MF1620

Trademark:

CREATIVE

on our behalf.

Date:

Nov.30, 2009

City:

Milpitas

Name:

Makino Jun (2)

Function:

Director of MSP

Signature:

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.