

Date: 7th April 2011

Subject: Letter of Authorization

Dear Sir:

We, the undersigned, hereby authorize Creative Technology Ltd to act on our behalf in all matters relating to application for ZiiSOUND DSx (Model: MF8125, FCC ID: IBAMF8125) 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,

Mr. Thinh Bui Title: Director

Applicant: Creative Labs Inc

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

Telephone: (408) 546-6558