

Letter of Authorization

Company: Polycom, Inc.

Address: 4750 Willow Road, Pleasanton, CA 94588 USA

Product Name: Wi-Fi Handset

Model Number: 8440

We authorize MiCOM Labs, 440 Boulder Court, Suite 200, Pleasanton, CA 94566, USA, to act on our behalf on all matters concerning the above named equipment.

This shall include the following:

- Testing
- Approval applications and procedures
- Payment of approval fees

We declare that MiCOM Labs, 440 Boulder Court, Suite 200, Pleasanton, CA 94566, USA, is allowed to forward all information related to the approval project to the applied regulatory body and or entities and to discuss any issues concerning the approval application. Any and all acts carried out by MiCOM Labs on our behalf shall have the same effect as acts of our own.

Name: Yuk Wan Date: May 27, 2011

Title: Director Corporate Technical Compliance

Signature of applicant