

October 16, 2012

To Whom It May Concern:

This letter is confirming our authorization for Les Payne of DNB Engineering to act on behalf of Icon Health and Fitness, Inc. for all purposes relating to FCC testing, submittal, certification, up to and including the signing of related documents. Les Payne of DNB Engineering shall continue to act as an authorized agent for Icon Health and Fitness, Inc. until further notice.

Icon Health and Fitness, Inc. hereby certifies that we are not subject to a denial of federal benefits, than includes FCC benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1998, 21 U.S.C. 853 (A).

Sincerely,

A handwritten signature in black ink, appearing to read "Darren Ashby", is written over the printed name. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Darren Ashby