

Letter of Authorization

October 9, 2003

American Telecommunications Certification Body, Inc.
6731 Whittier Avenue
Suite C110
McLean, VA 22101

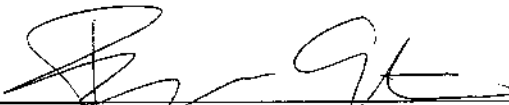
To Whom it May Concern,

Please be advised that **Listen Technologies Corporation** authorizes **JMR Electronics** to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Board, Inc. (ATCB).

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002(b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Listen Technologies Corporation

By: 

Russell Gentner, President

Date: October 9, 2003