

beyerdynamic GmbH & Co. KG, Postfach 1320, 74003 Heilbronn - Germany

Federal Communication Commission
Equipment Authorization Division, Application Processing Branch
7435 Oakland Mills Road
Columbia, MD 21048

Industry Canada
Certification & Engineering Bureau
3701 Carling Ave. Bldg. 94
Ottawa, On K2H 8S2

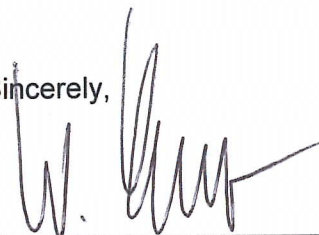
27.5.2012

TO WHOM IT MAY CONCERN

We the undersigned, hereby authorize beyerdynamic GmbH & Co. KG, Theresienstrasse 8, 74072 Heilbronn, Germany represented by Ulrich Roth, Director of R&D to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters.

Any and all acts carried out by beyerdynamic GmbH & Co. KG on our behalf shall have the same effect as acts of our own.

The authorization is valid until end of 2013.

Sincerely,


Wolfgang Luckhardt, President

Beyer Dynamic, Inc.
56 Central Ave
Farmingdale, NY 11735