

Portable Music Player  
PPM21  
2014-05-23

To whom it may concern:

We the undersigned, hereby authorize EMCCert DR. RAŠEK GmbH 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 EMCCert DR. RAŠEK GmbH on our behalf shall have the same affect as acts of our own.

This authorization is valid until further written notice from IRIVER LIMITED.

Sincerely,



---

Woo-Suk, Kim / Manager  
IRIVER LIMITED.