



Philips Electronics Singapore Pte Ltd

Letter of Attorney

October 13, 2003

To :Whom It May Concern:

We, the undersigned, hereby authorize Compliance Certification Services Inc. to act on our behalf in matters relating to all applications for Equipment Authorization from the Federal Communications Commission (FCC) and IC certification from the Certification & Engineering Bureau, Canada.

If you have any questions regarding this authorization, please do not hesitate to contact us.

Thank you

Sincerely Yours

Karl Reynders, General Manager, Bussiness Line Remote Control

Philips Electronics Singapore Pte Ltd -

Remote Control Systems