TEM Consulting LP

140 River Rd. Georgetown, Tx. 78628 November 2, 2005

Subject: Type Acceptance Application:

FCC ID RWT-ER80

To Whom It May Concern:

DELEGATION OF AUTHORITY

Etymotic Research by its agent TEM Consulting hereby authorizes PCTest Inc. of Columbia, MD to operate on its behalf in the matter of FCC approval for the following:

Companion Microphone (FCC ID RWT-ER80)

PCTest is authorized to file the necessary forms, exhibits and fees required to facilitate this application.

If you have any further questions, please contact me:

7 Stephen Berger

Stephen Berger 140 River Rd.

Georgetown, TX 78628

stephen.berger@ieee.org

512-864-3365