

TEM Consulting LP

140 River Rd.
Georgetown, Tx. 78628
July 18, 2006

Subject: Type Acceptance Application

FCC ID RWT-ER88

To Whom It May Concern:

DELEGATION OF AUTHORITY

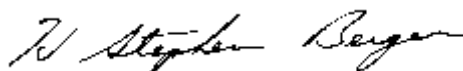
Etymotic Research by its agent TEM Consulting hereby authorizes Washington Laboratories, Ltd. of Gaithersburg, MD to operate on its behalf in the matter of FCC approval for the following:

Headphone (FCC ID RWT-ER88)

Washington Laboratories, Ltd. is authorized to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Body, Inc. (ATCB). Washington Laboratories, Ltd. is authorized to file the necessary forms, exhibits and fees required to facilitate this application.

We certify that we are not subject to denial of federal benefits, which 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.

If you have any further questions, please contact me:



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