

Letter of Authorization

We, ARCHOS S.A., hereby authorize m.dudde hochfrequenz-technik, Rottland 5a, 51429 Bergisch Gladbach, Germany, to act as our agent in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters.

We further certify that the applicant nor any party to the application is subject to a denial of Federal benefits that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. Section 862.

Ignny, 05/01/2007

Bruno GONNET

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ARCHOS SA

Au capital de 4 341 085,00 Euros

12 rue Ampère - ZI

91430 IGNY

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