## **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.

IGNY, 28/08/2007 ARCHOS SA Bruno Gonnet Head of project

39

ARCHOS SA Au capital de 4 341 085,00 Euros

u capital de 4 341 085,00 Euros 12 rue Ampère - ZI 91430 IGNY RCS Evry B 343 902 821