

## 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, May 22<sup>nd</sup>, 2007

Christophe Dauce

A handwritten signature in black ink, appearing to read 'Christophe Dauce', with a long horizontal stroke extending to the left.