



Respironics, Inc.
1001 Murry Ridge Lane
Murrysville, Pennsylvania 15668-8550
USA

To: Telefication B.V.
Edisonstraat 12A
6902 PK ZEVENAAR
The Netherlands

Subject: letter of authorization

Reference number: 996817-0

Date: October 6, 2005

We,

Respironics, Inc.
1001 Murry Ridge Lane
Murrysville, Pennsylvania 15668-8550
USA
724-733-0200
724-755-8230

declare that:

Advanced Compliance Solutions, Inc.
5015 B.U. Bowman Drive
Buford, GA 30518
USA

is authorized to complete and sign all concerned documents needed for the application (name project) on our behalf. The approval and all originating responsibilities will remain with us.

Jimmy Cheng