

 Acoustic Arc international Ltd.

Date (23/05/2011)

BABT TCB
Forsyth House,
Churchfield Road,
Walton-on-Thames,
Surrey,
KT12 2TD

Dear Sir or Madam,

We, Acoustic Arc international Ltd. (Unit 311B, 3/F., IC Development Centre, 6 Science Park West Avenue, Hong Kong Science Park, Shatin, New Territories, Hong Kong), hereby authorize Maki Li (*TUV SUD HK LTD*) to act as our agent in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters.

This authorization expires on 23 Nov 2011.

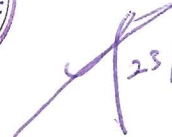
Sincerely,

Company Officer: George Chan
Deputy General manager

Telephone Number: (Tel/Fax): 852-60701968 / 852-26074016

Email: ckmg8@acousticarc.com



 23/5/2011