Date: January 02, 2014

To: Federal Communications Commission,

Authorization & Evaluation Division,

7435 Oakland Mills Road, Columbia, MD 21046

To Whom It May Concern:

The Voxx Accessories Corp., the undersigned, hereby authorizes Mr. Wu Xuewen from Shenzhen Balun Technology Co., Ltd., to act on the behalf of the Smart Power Industrial Ltd. solely in matters relating to the application for an FCC equipment authorization for FCC ID: VIX-SP900 including the signing of documents in connection with this Application. Necessary acts carried out by Shenzhen Balun Technology Co., Ltd. In connection with the Application shall have the same effect as acts of the Voxx Accessories Corp..

The **Voxx Accessories Corp.** also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

Yours Sincerely,

Milan Phillabaum

Quality Assurance, Director

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Voxx Accessories Corp.