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To:

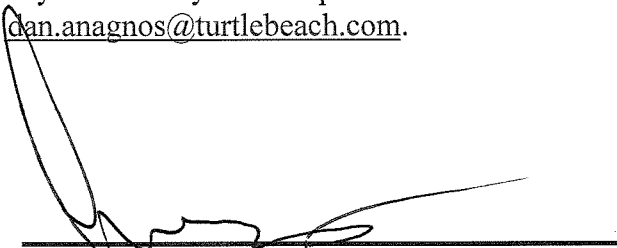
MiCOM Labs Inc.
440 Boulder Court, Suite 200
Pleasanton, CA 94566
USA

Subject: Authorization of Timothy Blaney to act on Voyetra Turtle Beach's behalf and as our agent for preparation of certification applications.

Gentlemen,

This is a letter of authorization to accept Timothy Blaney, an independent consultant whose services have been retained by Voyetra Turtle Beach to sign applications on our behalf, to make representations to you on our behalf and to receive and exchange data between our company and you.

If you have any further questions or need additional information, please feel free to contact me at dan.anagnos@turtlebeach.com.



Dan Anagnos
Vice President of Engineering and Product Development
Voyetra Turtle Beach, Inc.

1/25/13

Date