

2009-9-20

To: SIEMIC, INC. 2206 Ringwood Avenue, San Jose, CA 95131 USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, Zylux Acoustic Corporation hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: TV Ears TV Wireless Headset

Model name: 10500

We affirm that between SIEMIC and Zylux Acoustic Corporation, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,

Percy Lee

Percy Lee/ Project Manager

Tel: 02-2658-7878 Fax: 02-2656-2997

E-Mail: percy.lee@e-zylux.com

Address: 3F, 22, Lane 35, Jihu Road

Neihu Technology Park Taipei 114

Taiwan