Supportive Hearing Systems Inc.

283 MacPherson Avenue Toronto, Ontario M4V 1A4, Canada

Date: 18/12/2013

BABT TCB

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

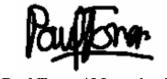
Dear Sir or Madam,

We, Supportive Hearing Systems Inc.

283 MacPherson Avenue Toronto, Ontario M4V 1A4, Canada, hereby authorize Electronics Testing Center, Taiwan, Mr. S. S. Liou (No. 34. Lin 5. Dingfu, Linkou Dist., New Taipei City, Taiwan, R.O.C., 886-2-2602-3052#20) 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 18/06/2014.

Sincerely,



Paul Toner / Managing Director

Name / Title

Tel: +1-416-236-4898

E-mail: paultoner@simeoncanada.com