Authorization Letter

2009-07-27

Federal Communications Commission Authorization and Evaluation Division 7435 Oakland Mills Road Columbia, MD 21046 USA

Gentleman,

We, the undersigned, hereby authorize Mr. Elvin K.B. Lau, Director of INTERNATIONAL ELECTRICAL CERTIFICATION CENTRE LTD., to act on our behalf in all matters relating to applications for equipment authorizations, including the signing of all documents relating to these matters. Any and all acts carried out by Mr. Elvin K.B. Lau on our behalf shall have the same effect as acts of our own.

The above authorization is valid for the product <u>— Babyboom speaker (model: CEW210)</u> and expires on 2010-07-27. (one year from today's date).

Sincerely,

Signature

Company: Formation Ltd.

Address: Suite 915-918, Corporation Square, 8 Lam Lok Street, Kowloon Bay.

Name: Ivan, Yu Ming Shing Title: Quality Manager