Polk Audio 5601 Metro Drive, Baltimore, MD 21215, United States

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

Date: 21/01/2010

To whom it may concern:

We, the undersigned, hereby authorize Worldwide Testing Services (Taiwan) Co., Ltd to act on our behalf in all matters relating to applications for equipment authorization FCC ID: WLQSB3000IHTTX including the signing of all documents related to these matters.

Any and all acts carried out by Worldwide Testing Services (Taiwan) Co., Ltd on our behalf shall have the same effect as acts of our own.

We 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. 862.

Sincerely,

Signature:

Name: 570 LUMSOEN

Title: V P of ENGINEERING

Funnby

Company: Polk Audio