

**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: 17/02/2011

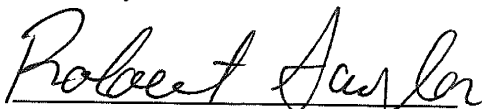
To whom it may concern:

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: WLQSB4000IHTTX 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: Robert Saylor

Title: Acoustics Engineer

Company: Polk Audio