



Date: 11 Jan, 2011

To: Federal Communications Commission,
Authorization & Evaluation Division,
7435 Oakland Mills Road,
Columbia, MD 21046

To Whom It May Concern:

The **Skullcandy**, the undersigned, hereby authorizes *Mr. Wu Xuewen* from **Shenzhen Morlab Communications Technology Co., Ltd.**, to act on the behalf of the **Skullcandy** solely in matters relating to the application for an FCC equipment authorization for FCC ID: Y22GC614791 including the signing of documents in connection with this Application. Necessary acts carried out by **Skullcandy** on our behalf of the **Skullcandy** in connection with the Application shall have the same effect as acts of the **Skullcandy**.

The **Skullcandy** 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. 853(a).

This authorization expires one year from the current date.

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Jamie Oman", written over the printed name.

Jamie Oman