

MERKURY INNOVATIONS LLC

180 Maiden Lane 28th Floor New York, NY, 10038 USA

To: SIEMIC, INC.
2206 Ringwood Avenue,
San Jose, CA 95131
USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, MERKURY INNOVATIONS LLC hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: Wireless Headphone

Model name: M-HW160, M-HW680, M-HW960, M-HW210

We affirm that between SIEMIC and MERKURY INNOVATIONS LLC, any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,



Jeanette Li / Overseas Manager
MERKURY INNOVATIONS LLC