

2206 Ringwood Avenue San Jose, CA 95131 Tel: 408-526-1188

Fax: 408-526-1088 Email: TCB@siemic.com

Project and Product Certification Representative **Authorization Letter**

| Reason for Amendment (current / obsolete) | Revision History | | |
|-------------------------------------------|------------------|-----|-------------------|
| | From | То | Approved Date |
| Initial Release (current) | 1.0 | 1.0 | November 16, 2010 |
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Sporton International Inc.

November 16, 2010

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

Dear Sir/Madam.

Re: Project and Product Certification Representative Authorization Letter

We, _Sporton International Inc._hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: Active Noise Cancelling High Definition Headphone

Model name: XVTHP200

We affirm that between SIEMIC and __Sporton Internationl Inc.___, 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,

Client's signature:

Client's name / title: Roy Wu

Rey Wu

Contact information / address: No.52, HwaYa 1st Rd., Kwei-Shan Hsiang, Taoyuan

Hsien 333, Taiwan, R.O.C.