

May 5, 2003

Sharon Hoffman
Timco Engineering
849 NW State Road 45
P.O. Box 370
Newberry, FL 32669

Dear Sharon,

This letter is authorization to transfer the FCC grant for the AW2000 magnetic system from Recoton Corporation to Nasaco Electronics. Please prepare any paperwork necessary to implement this change. Nasaco has asked to be invoiced by Timco Engineering for the transfer fee. Please do so as soon as the transaction is completed.

Please notify me immediately if you need any support from me in getting this FCC grant transferred without delay. I will do whatever is necessary to assist you. I understand that Mr. So of Nasaco has forwarded his FCC label sample to you. I believe that it and this letter are all that is needed to complete this transaction.

Best regards,

Larry W. Pack
Director of Engineering
Recoton Corporation
Tel: 407-833-1187
Fax: 407-333-9563
Cell: 407-257-2437
Email: lpack@recoton.com