

AboCom Systems, Inc.

1F, No.21, Yanfa 2nd Rd., SBIP, Hsinchu City 300, Taiwan, R.O.C.
Tel : 02-2796-3100 Fax : 02-2796-3190

POWER OF ATTORNEY

To whom it may concern:

We, the undersigned *AboCom Systems, Inc.*, hereby authorize Advance Data Technology Corporation (ADT) of Taiwan to act on our behalf in all matters relating to all processes required in the FCC part 15C approval and any communication needed with the national authority. Any and all acts carried out by ADT on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.
Thank you!

Sincerely yours,



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Brook Lu / RD Manager
AboCom Systems, Inc.
Tel: 02-2796-3100 ext.6603
Fax: 02-2796-3190
E-Mail: brookl@abocom.tw

2005/4/29
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Date