

HONG KONG HEADQUARTERS: 7/F. Elite Industrial Building, 135-137 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong

香港總辦事處:

香港九龍官塘海濱道135-137號億利達工業大廈七樓 Tel: (852) 2797 3363 (20 Lines) Fax: (852) 2343 6224 電話: (852) 2797 3363(二十線) 傳真:(852) 2343 6224

November 1, 2006

To whom it may concern,

Letter of Agency

I, an officer of Giant Electronics Ltd do hereby authorize Intertek Testing Services to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification of equipment under Part 95 and Part 18 of the FCC Rules until further notice.

I further certify that no party (as defined in §1.2002(b) of CFR 47, 2004) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C., 862.

Regards,

YK Ling Printed

Title: Electronic Engineer

Letter of Agency