

AboCom Systems, Inc.

1F, No.21, Yanfa 2nd Rd., SBIP, Hsinchu City 300, Taiwan, R.O.C.

Tel : (02)27963100 Fax : (02)27963190

Power of Attorney

Date: April 10, 2006

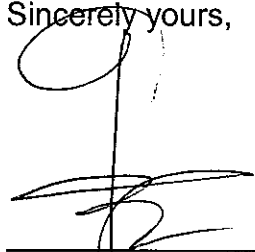
To whom it may concern:

We, the undersigned, **AboCom Systems, Inc.** hereby announce that Advance Data Technology Corporation (ADT) is fully authorized to act on our behalf for the radio approval application of our Bluetooth Module.

If you have any questions regarding the authorization, please do not hesitate to contact us.

Thank you!

Sincerely yours,



Grace Wu / Manager

AboCom Systems, Inc.

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